

Presbyterian Church (U.S.A.)

Statement of Financial Position for Per Capita & PHS

December 31, 2023 and 2022

Preliminary - Subject to Audit

	Per Capita 12/31/2023	PHS 12/31/2023	Total 12/31/2023	Per Capita 12/31/2022	PHS 12/31/2022	Total 12/31/2022
Assets						
Cash and Cash Equivalents	\$893,670	\$153,725	\$1,047,395	\$840,711	\$111,623	\$952,334
Short-term Investments	\$565,913	\$32,185	\$598,097	\$225,140	\$42,406	\$267,546
OGA Foundation	\$1,185,619	\$0	\$1,185,619	\$1,169,308	\$0	\$1,169,308
Per Capita Investments	\$5,358,415	\$0	\$5,358,415	\$4,775,676	\$0	\$4,775,676
PHS Foundation Investments	\$0	\$3,666,945	\$3,666,945	\$0	\$3,383,086	\$3,383,086
Endowment Investments	\$0	\$945,610	\$945,610	\$0	\$874,457	\$874,457
Investment PILP	\$415,940	\$0	\$415,940	\$409,645	\$0	\$409,645
Apportionment Receivable - 2023	\$2,706,800	\$0	\$2,706,800	\$0	\$0	\$0
Apportionment Receivable - 2022	\$0	\$0	\$0	\$2,680,739	\$0	\$2,680,739
Apportionment Receivable - 2021	\$0	\$0	\$0	\$0	\$0	\$0
Allowance For Uncollectible Apportionments Receivable - Contributions from Congregations	(\$1,565,692)	\$0	(\$1,565,692)	(\$1,375,643)	\$0	(\$1,375,643)
Other Receivables/Interfund Receivable	\$193,517	\$165,194	\$358,711	\$37,039	\$133,524	\$170,563
Prepaid	\$15,298	\$0	\$15,298	\$2,946	\$0	\$2,946
Land, Building and Fixed Assets	\$1,743,086	\$4,330,652	\$6,073,738	\$1,387,707	\$4,261,560	\$5,649,267
Accumulated Depreciation	(\$1,291,643)	(\$3,461,592)	(\$4,753,234)	(\$1,075,274)	(\$3,364,473)	(\$4,439,746)
	<u>\$10,220,924</u>	<u>\$5,832,719</u>	<u>\$16,053,643</u>	<u>\$9,077,995</u>	<u>\$5,442,183</u>	<u>\$14,520,178</u>
Liabilities And Net Assets						
Liabilities						
Accounts Payable - PMA (Interfund)	\$444,607	\$542,156	\$986,764	\$0	\$720,514	\$720,514
Accounts Payable	\$32,289	\$0	\$32,289	\$27,072	\$0	\$27,072
Deferred Revenue - Special Event	\$116,000	\$0	\$116,000	\$116,000	\$0	\$116,000
Receipts in Process/Other	\$37,423	\$0	\$37,423	\$5,922	\$0	\$5,922
Loan from PILP	\$0	\$159,773	\$159,773	\$0	\$192,880	\$192,880
Total Liabilities	<u>\$630,320</u>	<u>\$701,929</u>	<u>\$1,332,249</u>	<u>\$148,994</u>	<u>\$913,394</u>	<u>\$1,062,388</u>
Net Assets:	<u>\$9,590,604</u>	<u>\$5,130,790</u>	<u>\$14,721,394</u>	<u>\$8,929,001</u>	<u>\$4,528,789</u>	<u>\$13,457,790</u>
Total Liabilities And Net Assets	<u>\$10,220,924</u>	<u>\$5,832,719</u>	<u>\$16,053,643</u>	<u>\$9,077,995</u>	<u>\$5,442,183</u>	<u>\$14,520,178</u>

Presbyterian Church (USA)

Statement of Activities for Per Capita

The Year Ended December 31, 2023 - Preliminary

80 - Per Capita

	UNDESIGNATED		DESIGNATED		RESTRICT	ANNUAL	GRAND TOTAL		
	YTD Budget	YTD Actual	YTD Budget	YTD Actuals	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actuals	Variance
Revenue, Gains and Other Support									
Contributions	12,308,507	11,855,434	0	0	0	12,308,507	12,308,507	11,855,434	453,073
Investment Return	213,000	728,138	0	0	0	213,000	213,000	728,138	(515,138)
Sales of Resources and Services	0	23,848	121,000	138,615	0	121,000	121,000	162,463	(41,463)
Other	(3,660,137)	(3,480,785)	40,400	44,498	0	(3,619,737)	(3,619,737)	(3,436,286)	(183,451)
Total Revenue, Gains and Other Support	8,861,370	9,126,636	161,400	183,114	0	9,022,770	9,022,770	9,309,749	(286,979)
Expenses									
Churchwide Ministries	2,396,933	2,362,095	0	0	0	2,396,933	2,396,933	2,362,095	(34,838)
Ecclesial & Ecumenical Ministries	1,098,939	279,294	0	706,776	75,000	1,098,939	1,098,939	1,061,071	(37,868)
Mid Council Ministries	1,978,194	1,850,785	64,400	79,618	0	2,042,594	2,042,594	1,930,403	(112,191)
Office of the Stated Clerk	1,704,939	2,089,106	917,000	191,052	0	2,621,939	2,621,939	2,280,157	(341,782)
Other OGA and Depreciation Expense	325,000	0	0	216,369	0	325,000	325,000	216,369	(108,631)
Uncollectible Apportionments	1,186,226	1,553,958	0	0	0	1,186,226	1,186,226	1,553,958	367,732
Committed for Subsequent Assemblies	1,448,693	0	0	0	0	1,448,693	1,448,693	0	(1,448,693)
Total Expenses	10,138,924	8,135,238	981,400	1,193,816	75,000	11,120,324	11,120,324	9,404,053	(1,716,271)
Change in net assets before transfers	(1,277,554)	991,398	(820,000)	(1,010,702)	(75,000)	(2,097,554)	(2,097,554)	(94,304)	(2,003,250)
ECO & Other (Transfers)									
<i>ECO & Other (Transfers)</i>	<i>0</i>	<i>(1,986,289)</i>	<i>0</i>	<i>2,667,197</i>	<i>75,000</i>	<i>0</i>	<i>0</i>	<i>755,908</i>	<i>755,908</i>
Total ECO & Other (Transfers)	0	(1,986,289)	0	2,667,197	75,000	0	0	755,908	755,908
Change in net assets	(1,277,554)	(994,892)	(820,000)	1,656,495	0	(2,097,554)	(2,097,554)	661,603	(2,759,157)

Presbyterian Church (USA)

Statement of Activities for Per Capita

The Year Ended December 31, 2023 - Preliminary

80 - Per Capita

		UNDESIGNATED		DESIGNATED		RESTRICT	ANNUAL	GRAND TOTAL		
		YTD Budget	YTD Actual	YTD Budget	YTD Actuals	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actuals	Variance
Revenue, Gains and Other Support										
<i>Contributions</i>										
Congregations										
80-1040-601200-1	Per Capita Apportionments	12,158,507	11,759,097	0	0	0	12,158,507	12,158,507	11,759,097	399,410
80-1040-601310-1	Unrestricted Giving - Allocatic	0	3,075	0	0	0	0	0	3,075	(3,075)
	Total	<u>12,158,507</u>	<u>11,762,172</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12,158,507</u>	<u>12,158,507</u>	<u>11,762,172</u>	<u>396,335</u>
	Total Congregations	<u>12,158,507</u>	<u>11,762,172</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12,158,507</u>	<u>12,158,507</u>	<u>11,762,172</u>	<u>396,335</u>
Gifts, bequests and grants										
80-1040-603110-1	Unrestricted Bequests - Alloca	150,000	93,262	0	0	0	150,000	150,000	93,262	56,738
	Total Gifts, bequests and grants	<u>150,000</u>	<u>93,262</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>150,000</u>	<u>150,000</u>	<u>93,262</u>	<u>56,738</u>
	Total Contributions	<u>12,308,507</u>	<u>11,855,434</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12,308,507</u>	<u>12,308,507</u>	<u>11,855,434</u>	<u>453,073</u>
<i>Investment Return</i>										
Income from Endow Fds Held by Fdn										
80-1040-611015-1	FMS - Interest	200,000	13,737	0	0	0	200,000	200,000	13,737	186,263
80-1040-615015-1	Other - Interest	13,000	179,235	0	0	0	13,000	13,000	179,235	(166,235)
	Total Inc from Endow Fds Held by Fdn	<u>213,000</u>	<u>192,972</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>213,000</u>	<u>213,000</u>	<u>192,972</u>	<u>20,028</u>
Income on Investments										
80-1040-621015-1	PILP - Interest	0	6,295	0	0	0	0	0	6,295	(6,295)
80-1040-622015-1	PNC - Interest	0	37,621	0	0	0	0	0	37,621	(37,621)
80-1040-622060-1	PNC - Fees	0	(2,303)	0	0	0	0	0	(2,303)	2,303
	Total Income on Investments	<u>0</u>	<u>41,613</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>41,613</u>	<u>(41,613)</u>
Realized & Unrealized Net Gain (loss) Inv										
80-1040-642025-1	IMS - Realized Gain/(Loss)	0	45,569	0	0	0	0	0	45,569	(45,569)
80-1040-645030-1	Other - Unrealized Gain/(Loss)	0	427,159	0	0	0	0	0	427,159	(427,159)

Presbyterian Church (USA)
Statement of Activities for Per Capita
The Year Ended December 31, 2023 - Preliminary

		UNDESIGNATED		DESIGNATED		RESTRICT	ANNUAL	GRAND TOTAL		
		YTD Budget	YTD Actual	YTD Budget	YTD Actuals	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actuals	Variance
80-1040-647025-1	PNC - Realized Gain/(Loss)	0	(20,009)	0	0	0	0	0	(20,009)	20,009
80-1040-647030-1	PNC - Unrealized Gain/(Loss)	0	40,833	0	0	0	0	0	40,833	(40,833)
	Total Realized & Unreal Net Gain (loss) Inv	0	493,552	0	0	0	0	0	493,552	(493,552)
	Total Investment return	213,000	728,138	0	0	0	213,000	213,000	728,138	(515,138)
	Sales of Resources and Services									
80-1040-675000-1	Special Events Income	0	23,848	0	0	0	0	0	23,848	(23,848)
80-1040-675000-2	Special Events Income	0	0	0	126	0	0	0	126	(126)
80-8799-670615-2	Resource Sales	0	0	121,000	115,989	0	121,000	121,000	115,989	5,011
80-8799-672003-2	Program Services-External	0	0	0	22,500	0	0	0	22,500	(22,500)
	Total Sales of Resources and Services	0	23,848	121,000	138,615	0	121,000	121,000	162,463	(41,463)
	Other									
80-1040-691515-1	Miscellaneous Income	2,000	113,659	0	0	0	2,000	2,000	113,659	(111,659)
80-8799-691505-2	Sale of Assets	0	0	0	150	0	0	0	150	(150)
80-8799-691515-2	Miscellaneous Income	0	0	0	500	0	0	0	500	(500)
80-8810-691560-2	Ordination Exam Revenue	0	0	40,400	38,933	0	40,400	40,400	38,933	1,467
80-8810-691612-2	Revenue - Mid Council Minist	0	0	0	4,915	0	0	0	4,915	(4,915)
80-8829-601220-1	Per Capita Apportionment - Al	(2,747,821)	(2,801,363)	0	0	0	(2,747,821)	(2,747,821)	(2,801,363)	53,542
80-8844-601220-1	Per Capita Apportionment - Al	(914,316)	(793,081)	0	0	0	(914,316)	(914,316)	(793,081)	(121,235)
	Total Other	(3,660,137)	(3,480,785)	40,400	44,498	0	(3,619,737)	(3,619,737)	(3,436,286)	(183,451)
	Total Revenue, Gains and Other Support	8,861,370	9,126,636	161,400	183,114	0	9,022,770	9,022,770	9,309,749	(286,979)
	Expenses									
	<i>Chruchwide Ministries</i>									
	Assembly Operations									
	Commisioner & Advisory Delegate									
80-8780-810527-1	Commissioner Travel	0	313	0	0	0	0	0	313	313
80-8780-831411-1	Commissioner Supplies/Servic	0	1,891	0	0	0	0	0	1,891	1,891
	Total Commisioner & Advisory Delegate	0	2,204	0	0	0	0	0	2,204	2,204

Presbyterian Church (USA)

Statement of Activities for Per Capita

The Year Ended December 31, 2023 - Preliminary

		UNDESIGNATED		DESIGNATED		RESTRICT	ANNUAL	GRAND TOTAL		
		YTD Budget	YTD Actual	YTD Budget	YTD Actuals	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actuals	Variance
Place of Meeting										
80-8780-841667-1	Miscellaneous	5,000	898	0	0	0	5,000	5,000	898	(4,102)
	Total Place of Meeting	5,000	898	0	0	0	5,000	5,000	898	(4,102)
Committees at GA										
80-8780-841535-1	Administrative Grant-COLA	0	24,000	0	0	0	0	0	24,000	24,000
	Total Committees at GA	0	24,000	0	0	0	0	0	24,000	24,000
Worship										
80-8780-839999-1	Miscellaneous Expense	0	9,250	0	0	0	0	0	9,250	9,250
	Total Worship	0	9,250	0	0	0	0	0	9,250	9,250
	Total Assembly Operations	5,000	36,352	0	0	0	5,000	5,000	36,352	31,352
Assembly Support										
80-8780-800100-1	Salary	0	27,142	0	0	0	0	0	27,142	27,142
80-8780-800200-1	Benefits	0	10,636	0	0	0	0	0	10,636	10,636
80-8780-812100-1	Travel	0	3,409	0	0	0	0	0	3,409	3,409
80-8780-812101-1	Travel Consultant - Groupize	0	2,394	0	0	0	0	0	2,394	2,394
80-8780-830825-1	OGA Exhibit Support	0	290	0	0	0	0	0	290	290
80-8780-831156-1	Other Contract Services	160,000	0	0	0	0	160,000	160,000	0	(160,000)
	Total Assembly Support	160,000	43,870	0	0	0	160,000	160,000	43,870	(116,130)
Permanent & Sp. Committees										
80-8795-822100-1	Meeting Expense	8,874	0	0	0	0	8,874	8,874	0	(8,874)
80-8795-839999-1	Miscellaneous Expense	0	187	0	0	0	0	0	187	187
80-8795-840386-1	225 GA FIN - 10 Funding Con	14,784	22,062	0	0	0	14,784	14,784	22,062	7,278
80-8795-840387-1	225 GA FIN-10 Unification Cc	44,602	59,596	0	0	0	44,602	44,602	59,596	14,994
80-8795-840389-1	225 GA GA-MC-12 Special Cc	10,410	1,937	0	0	0	10,410	10,410	1,937	(8,473)
80-8795-840390-1	225 GA MC-04 Task Force fo	13,802	5,407	0	0	0	13,802	13,802	5,407	(8,395)
80-8795-840391-1	225 GA ENV-02 Investing in ε	16,332	2,000	0	0	0	16,332	16,332	2,000	(14,332)
80-8795-840392-1	225 GA TWE-08 Special Com	18,730	6,225	0	0	0	18,730	18,730	6,225	(12,505)

Presbyterian Church (USA)
Statement of Activities for Per Capita
The Year Ended December 31, 2023 - Preliminary

		UNDESIGNATED		DESIGNATED		RESTRICT	ANNUAL	GRAND TOTAL		
		YTD Budget	YTD Actual	YTD Budget	YTD Actuals	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actuals	Variance
80-8795-840393-1	225 GA ROD-01 Resource Gu	15,500	0	0	0	0	15,500	15,500	0	(15,500)
80-8795-840394-1	225 GA RGJ-09 Scholship/Gra	70,000	0	0	0	0	70,000	70,000	0	(70,000)
80-8795-840395-1	225 GA RGJ-10 ACSWP Reap	12,500	12,500	0	0	0	12,500	12,500	12,500	0
80-8795-840396-1	225 GA RGJ-12 Special Comn	18,874	0	0	0	0	18,874	18,874	0	(18,874)
80-8795-840397-1	225 GA MOV-01 2020 Vision	7,392	0	0	0	0	7,392	7,392	0	(7,392)
80-8795-840398-1	225 GA STAN-36 Special Con	13,802	9,813	0	0	0	13,802	13,802	9,813	(3,989)
80-8795-840400-1	225GA GA-MC-02 Updating \	10,550	0	0	0	0	10,550	10,550	0	(10,550)
80-8798-841576-1	Permanent Judicial Commissio	36,360	21,438	0	0	0	36,360	36,360	21,438	(14,922)
80-8798-841700-1	General Assembly Nomm Com	23,000	14,382	0	0	0	23,000	23,000	14,382	(8,618)
80-8798-841722-1	Presbyterian Historical Societ	20,000	28,926	0	0	0	20,000	20,000	28,926	8,926
80-8798-841762-1	Committee on Ecumenical & I	28,725	15,727	0	0	0	28,725	28,725	15,727	(12,998)
80-8798-846710-1	Committee On Representation	34,744	14,255	0	0	0	34,744	34,744	14,255	(20,489)
80-8798-846717-1	Adv Cmte On Constitution	26,055	7,842	0	0	0	26,055	26,055	7,842	(18,213)
80-8798-848010-1	Advisory Committee on Litigat	4,800	0	0	0	0	4,800	4,800	0	(4,800)
80-8798-848043-1	Stated Clerk Reveiw/Nominati	25,000	11,612	0	0	0	25,000	25,000	11,612	(13,388)
80-8798-848044-1	Comm On Office of General A	42,500	29,313	0	0	0	42,500	42,500	29,313	(13,187)
Total Permanent & Sp. Committees		517,336	263,223	0	0	0	517,336	517,336	263,223	(254,113)
Records & Historical Services										
80-8822-800100-1	Salary	74,615	82,125	0	0	0	74,615	74,615	82,125	7,510
80-8822-800103-1	Overtime	0	1,611	0	0	0	0	0	1,611	1,611
80-8822-800200-1	Benefits	35,519	46,303	0	0	0	35,519	35,519	46,303	10,784
80-8822-830400-1	Office Supplies	7,650	4,360	0	0	0	7,650	7,650	4,360	(3,290)
80-8822-830500-1	Telephone	0	5,506	0	0	0	0	0	5,506	5,506
80-8822-830620-1	Repairs - Building and Equipm	17,000	29,254	0	0	0	17,000	17,000	29,254	12,254
80-8822-831130-1	Contract Services - Security	10,000	21,091	0	0	0	10,000	10,000	21,091	11,091
80-8822-831132-1	Contract Services - Elevators	4,500	5,357	0	0	0	4,500	4,500	5,357	857
80-8822-831134-1	Contract Services - A/C	30,000	39,399	0	0	0	30,000	30,000	39,399	9,399
80-8822-831150-1	Bldg-Contract Serv - Fire	4,000	3,075	0	0	0	4,000	4,000	3,075	(925)
80-8822-831180-1	Storage/Distribution	13,000	13,237	0	0	0	13,000	13,000	13,237	237
80-8822-832109-1	Utilities	9,000	14,655	0	0	0	9,000	9,000	14,655	5,655
80-8822-832110-1	Utilities-Electricity	112,000	102,215	0	0	0	112,000	112,000	102,215	(9,785)

Presbyterian Church (USA)

Statement of Activities for Per Capita

The Year Ended December 31, 2023 - Preliminary

		UNDESIGNATED		DESIGNATED		RESTRICT	ANNUAL	GRAND TOTAL		
		YTD Budget	YTD Actual	YTD Budget	YTD Actuals	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actuals	Variance
80-8822-832190-1	Garbage and Sewer	7,000	3,719	0	0	0	7,000	7,000	3,719	(3,281)
80-8822-835001-1	Insurance	81,600	100,934	0	0	0	81,600	81,600	100,934	19,334
80-8822-836170-1	Staff Meals	3,500	2,796	0	0	0	3,500	3,500	2,796	(704)
80-8822-839951-1	Replacement Reserve	75,000	0	0	0	0	75,000	75,000	0	(75,000)
80-8823-800100-1	Salary	786,238	1,005,271	0	0	0	786,238	786,238	1,005,271	219,033
80-8823-800200-1	Benefits	314,228	414,354	0	0	0	314,228	314,228	414,354	100,126
80-8823-800302-1	Salary - Temporary	1,000	0	0	0	0	1,000	1,000	0	(1,000)
80-8823-800755-1	Moving Expense	0	11,813	0	0	0	0	0	11,813	11,813
80-8823-812100-1	Travel	9,000	15,300	0	0	0	9,000	9,000	15,300	6,300
80-8823-812200-1	TRAVEL- Executive Director	12,000	9,714	0	0	0	12,000	12,000	9,714	(2,286)
80-8823-812201-1	TRAVEL- Public Service Assc	2,000	1,769	0	0	0	2,000	2,000	1,769	(231)
80-8823-812202-1	TRAVEL- Director of Program	2,000	1,770	0	0	0	2,000	2,000	1,770	(230)
80-8823-812203-1	TRAVEL- Director and Comm	4,000	4,900	0	0	0	4,000	4,000	4,900	900
80-8823-830100-1	Postage	5,500	6,007	0	0	0	5,500	5,500	6,007	507
80-8823-830400-1	Office Supplies	4,200	2,330	0	0	0	4,200	4,200	2,330	(1,870)
80-8823-830500-1	Telephone	6,200	1,243	0	0	0	6,200	6,200	1,243	(4,957)
80-8823-830620-1	Repairs - Building and Equipm	15,000	14,267	0	0	0	15,000	15,000	14,267	(733)
80-8823-830710-1	Equipment - Office Machines	32,640	16,993	0	0	0	32,640	32,640	16,993	(15,647)
80-8823-830770-1	Internet	20,400	22,125	0	0	0	20,400	20,400	22,125	1,725
80-8823-836170-1	Staff Development	10,567	4,526	0	0	0	10,567	10,567	4,526	(6,041)
80-8823-839999-1	Miscellaneous Expense	2,040	5,674	0	0	0	2,040	2,040	5,674	3,634
80-8823-842155-1	Library Comp Service	3,200	4,002	0	0	0	3,200	3,200	4,002	802
80-8870-822100-1	Meeting Expense	0	952	0	0	0	0	0	952	952
	Total Records & Historical Services	1,714,597	2,018,650	0	0	0	1,714,597	1,714,597	2,018,650	304,053
	Total Churchwide Ministries	2,396,933	2,362,095	0	0	0	2,396,933	2,396,933	2,362,095	(34,838)
	<i>Ecclesial & Ecumenical Ministries</i>									
	Ecumenical Ministries									
80-8803-841718-1	Ecum Assembly Rep	50,000	0	0	0	0	50,000	50,000	0	(50,000)
80-8803-841718-3	Ecum Assembly Rep	0	0	0	0	75,000	0	0	75,000	75,000
80-8803-841720-1	WCC Askings	350,000	0	0	0	0	350,000	350,000	0	(350,000)

Presbyterian Church (USA)

Statement of Activities for Per Capita

The Year Ended December 31, 2023 - Preliminary

		UNDESIGNATED		DESIGNATED		RESTRICT	ANNUAL	GRAND TOTAL		
		YTD Budget	YTD Actual	YTD Budget	YTD Actuals	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actuals	Variance
80-8803-841720-2	WCC Askings	0	0	0	350,000	0	0	0	350,000	350,000
80-8803-841737-1	Wld Alliance Askings	180,000	0	0	0	0	180,000	180,000	0	(180,000)
80-8803-841737-2	Wld Alliance Askings	0	0	0	180,000	0	0	0	180,000	180,000
80-8803-841746-1	NCC Askings	140,000	0	0	0	0	140,000	140,000	0	(140,000)
80-8803-841746-2	NCC Askings	0	0	0	140,000	0	0	0	140,000	140,000
80-8803-841750-1	Christian Churches Together E	6,000	6,000	0	0	0	6,000	6,000	6,000	0
80-8803-841761-1	COCU Askings	10,000	7,500	0	0	0	10,000	10,000	7,500	(2,500)
	Total Ecumenical Ministries	736,000	13,500	0	670,000	75,000	736,000	736,000	758,500	22,500
	Ecumenical Support									
80-8803-800100-1	Salary	218,354	166,000	0	0	0	218,354	218,354	166,000	(52,354)
80-8803-800200-1	Benefits	63,835	54,504	0	0	0	63,835	63,835	54,504	(9,331)
80-8803-812100-1	Travel	5,000	403	0	0	0	5,000	5,000	403	(4,597)
80-8803-812100-2	Travel	0	0	0	8,045	0	0	0	8,045	8,045
80-8803-812204-1	TRAVEL- Director Ecumenica	25,000	24,335	0	0	0	25,000	25,000	24,335	(665)
80-8803-812204-2	TRAVEL- Director Ecumenica	0	0	0	19,254	0	0	0	19,254	19,254
80-8803-830100-1	Postage	250	346	0	0	0	250	250	346	96
80-8803-830200-1	Stationery	500	0	0	0	0	500	500	0	(500)
80-8803-841719-1	Ecumenical Expense	50,000	20,206	0	0	0	50,000	50,000	20,206	(29,794)
80-8803-841719-2	Ecumenical Expense	0	0	0	9,477	0	0	0	9,477	9,477
	Total Ecumenical Support	362,939	265,794	0	36,776	0	362,939	362,939	302,571	(60,368)
	Total Ecclesial & Ecumenical Ministries	1,098,939	279,294	0	706,776	75,000	1,098,939	1,098,939	1,061,071	(37,868)
	Mid Council Ministries									
	Constitutional Interpretation									
80-8815-800100-1	Salary	217,236	181,362	0	0	0	217,236	217,236	181,362	(35,874)
80-8815-800200-1	Benefits	99,329	76,430	0	0	0	99,329	99,329	76,430	(22,899)
80-8815-812100-1	Travel	0	1,209	0	0	0	0	0	1,209	1,209
80-8815-812205-1	TRAVEL- Assoc. Dir Constitu	8,000	3,725	0	0	0	8,000	8,000	3,725	(4,275)
80-8815-812206-1	TRAVEL- Manager Judicial Pr	8,000	4,532	0	0	0	8,000	8,000	4,532	(3,468)
80-8815-830100-1	Postage	250	330	0	0	0	250	250	330	80

Presbyterian Church (USA)

Statement of Activities for Per Capita

The Year Ended December 31, 2023 - Preliminary

		UNDESIGNATED		DESIGNATED		RESTRICT	ANNUAL	GRAND TOTAL		
		YTD Budget	YTD Actual	YTD Budget	YTD Actuals	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actuals	Variance
80-8815-830200-1	Stationery	500	223	0	0	0	500	500	223	(277)
80-8815-841000-1	Program Costs	10,000	76	0	0	0	10,000	10,000	76	(9,924)
Total Constitutional Interpretation		343,315	267,886	0	0	0	343,315	343,315	267,886	(75,429)
Ordered Ministries & Certification										
80-8810-800100-1	Salary	609,942	687,546	0	0	0	609,942	609,942	687,546	77,604
80-8810-800103-1	Overtime	1,000	0	0	0	0	1,000	1,000	0	(1,000)
80-8810-800200-1	Benefits	245,691	255,473	0	0	0	245,691	245,691	255,473	9,782
80-8810-812100-1	Travel	2,000	4,838	0	0	0	2,000	2,000	4,838	2,838
80-8810-812207-1	TRAVEL- Director Mid-Coun	6,000	10,537	0	0	0	6,000	6,000	10,537	4,537
80-8810-812208-1	TRAVEL- Manager Prepartaio	9,000	6,003	0	0	0	9,000	9,000	6,003	(2,997)
80-8810-812209-1	TRAVEL- Manager of Advoca	6,000	5,237	0	0	0	6,000	6,000	5,237	(763)
80-8810-812210-1	TRAVEL- Manager Misistry E	9,000	7,355	0	0	0	9,000	9,000	7,355	(1,645)
80-8810-812211-1	TRAVEL- Manager of Call Pr	9,000	14,003	0	0	0	9,000	9,000	14,003	5,003
80-8810-812212-1	TRAVEL- Coordinator Office	2,500	1,889	0	0	0	2,500	2,500	1,889	(611)
80-8810-822100-1	Meeting Expense	32,716	0	0	0	0	32,716	32,716	0	(32,716)
80-8810-830100-1	Postage	700	214	0	0	0	700	700	214	(486)
80-8810-830200-1	Stationery	500	0	0	0	0	500	500	0	(500)
80-8810-840200-1	Communication	2,500	2,741	0	0	0	2,500	2,500	2,741	241
80-8810-840642-1	Program Proj	17,875	19,235	0	0	0	17,875	17,875	19,235	1,360
80-8810-840648-1	Project Manager Budger	16,000	0	0	0	0	16,000	16,000	0	(16,000)
80-8810-841700-1	General Assembly Nomm Com	0	1,052	0	0	0	0	0	1,052	1,052
80-8810-845100-1	Moderators Conferences	37,500	40,055	0	0	0	37,500	37,500	40,055	2,555
Total Ordered Ministries & Certification		1,007,924	1,056,179	0	0	0	1,007,924	1,007,924	1,056,179	48,255
Ordination										
80-8810-822100-2	Meeting Expense	0	0	45,784	51,406	0	45,784	45,784	51,406	5,622
80-8810-831217-2	Software Fees	0	0	15,000	21,143	0	15,000	15,000	21,143	6,143
80-8810-839060-2	Credit Card Discounts	0	0	1,616	1,687	0	1,616	1,616	1,687	71
80-8810-839061-2	Ordination Exam Refunds	0	0	0	1,160	0	0	0	1,160	1,160
80-8810-842462-2	Training	0	0	2,000	4,223	0	2,000	2,000	4,223	2,223
Total Ordination		0	0	64,400	79,618	0	64,400	64,400	79,618	15,218

Presbyterian Church (USA)

Statement of Activities for Per Capita

The Year Ended December 31, 2023 - Preliminary

		UNDESIGNATED		DESIGNATED		RESTRICT	ANNUAL	GRAND TOTAL		
		YTD Budget	YTD Actual	YTD Budget	YTD Actuals	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actuals	Variance
<i>Mid Council Relations</i>										
80-8832-800100-1	Salary	382,044	313,386	0	0	0	382,044	382,044	313,386	(68,658)
80-8832-800200-1	Benefits	136,161	130,820	0	0	0	136,161	136,161	130,820	(5,341)
80-8832-812100-1	Travel	5,000	7,232	0	0	0	5,000	5,000	7,232	2,232
80-8832-812213-1	TRAVEL- Associate for Mid-C	15,000	3,724	0	0	0	15,000	15,000	3,724	(11,276)
80-8832-812214-1	TRAVEL- Manager Equity an	10,000	0	0	0	0	10,000	10,000	0	(10,000)
80-8832-812215-1	TRAVEL- Manager Korean-S	10,000	6,007	0	0	0	10,000	10,000	6,007	(3,993)
80-8832-812216-1	TRAVEL- GANC Coordinato	5,000	10,868	0	0	0	5,000	5,000	10,868	5,868
80-8832-812217-1	TRAVEL- Manager of Denom	5,000	1,488	0	0	0	5,000	5,000	1,488	(3,512)
80-8832-830100-1	Postage	250	890	0	0	0	250	250	890	640
80-8832-830200-1	Stationery	500	0	0	0	0	500	500	0	(500)
80-8832-841000-1	Program Costs	17,000	0	0	0	0	17,000	17,000	0	(17,000)
80-8832-841100-1	Mid Council Training	35,000	46,758	0	0	0	35,000	35,000	46,758	11,758
80-8832-841540-1	Moderator's Conference	6,000	5,548	0	0	0	6,000	6,000	5,548	(452)
Total Mid Council Relations		626,955	526,720	0	0	0	626,955	626,955	526,720	(100,235)
Total Mid Council Ministries		1,978,194	1,850,785	64,400	79,618	0	2,042,594	2,042,594	1,930,403	(112,191)
<i>Office of the Stated Clerk</i>										
<i>Administration</i>										
80-8799-800100-1	Salary	351,104	985,570	0	0	0	351,104	351,104	985,570	634,466
80-8799-800100-2	Salary	0	0	820,000	0	0	820,000	820,000	0	(820,000)
80-8799-800200-1	Benefits	369,665	372,519	0	0	0	369,665	369,665	372,519	2,854
80-8799-812100-1	Travel-Stated Clerk	5,000	34,561	0	0	0	5,000	5,000	34,561	29,561
80-8799-812218-1	TRAVEL - STATED CLERK	25,000	27,822	0	0	0	25,000	25,000	27,822	2,822
80-8799-812219-1	TRAVEL- Deputy Stated Cler	10,000	32,332	0	0	0	10,000	10,000	32,332	22,332
80-8799-812220-1	TRAVEL- Associate Director	5,000	4,537	0	0	0	5,000	5,000	4,537	(463)
80-8799-812221-1	TRAVEL- Associate Director	5,000	1,931	0	0	0	5,000	5,000	1,931	(3,069)
80-8799-812222-1	TRAVEL- Manager Meeting S	12,000	13,606	0	0	0	12,000	12,000	13,606	1,606
80-8799-812223-1	TRAVEL- Manager GA Busin	5,000	8,960	0	0	0	5,000	5,000	8,960	3,960
80-8799-812224-1	TRAVEL- Program Assistant	2,000	14,012	0	0	0	2,000	2,000	14,012	12,012
80-8799-830551-1	Emerging Developments	10,000	457	0	0	0	10,000	10,000	457	(9,543)

Presbyterian Church (U.S.A.)

Statement of Financial Position for Per Capita & PHS

December 31, 2023 and 2022

Preliminary - Subject to Audit

	Per Capita 12/31/2023	PHS 12/31/2023	Total 12/31/2023	Per Capita 12/31/2022	PHS 12/31/2022	Total 12/31/2022
Assets						
Cash and Cash Equivalents	\$893,670	\$153,725	\$1,047,395	\$840,711	\$111,623	\$952,334
Short-term Investments	\$565,913	\$32,185	\$598,097	\$225,140	\$42,406	\$267,546
OGA Foundation	\$1,185,619	\$0	\$1,185,619	\$1,169,308	\$0	\$1,169,308
Per Capita Investments	\$5,358,415	\$0	\$5,358,415	\$4,775,676	\$0	\$4,775,676
PHS Foundation Investments	\$0	\$3,666,945	\$3,666,945	\$0	\$3,383,086	\$3,383,086
Endowment Investments	\$0	\$945,610	\$945,610	\$0	\$874,457	\$874,457
Investment PILP	\$415,940	\$0	\$415,940	\$409,645	\$0	\$409,645
Apportionment Receivable - 2023	\$2,706,800	\$0	\$2,706,800	\$0	\$0	\$0
Apportionment Receivable - 2022	\$0	\$0	\$0	\$2,680,739	\$0	\$2,680,739
Apportionment Receivable - 2021	\$0	\$0	\$0	\$0	\$0	\$0
Allowance For Uncollectible Apportionments Receivable - Contributions from Congregations	(\$1,565,692)	\$0	(\$1,565,692)	(\$1,375,643)	\$0	(\$1,375,643)
Other Receivables/Interfund Receivable	\$193,517	\$165,194	\$358,711	\$37,039	\$133,524	\$170,563
Prepaid	\$15,298	\$0	\$15,298	\$2,946	\$0	\$2,946
Land, Building and Fixed Assets	\$1,743,086	\$4,330,652	\$6,073,738	\$1,387,707	\$4,261,560	\$5,649,267
Accumulated Depreciation	(\$1,291,643)	(\$3,461,592)	(\$4,753,234)	(\$1,075,274)	(\$3,364,473)	(\$4,439,746)
	<u>\$10,220,924</u>	<u>\$5,832,719</u>	<u>\$16,053,643</u>	<u>\$9,077,995</u>	<u>\$5,442,183</u>	<u>\$14,520,178</u>
Liabilities And Net Assets						
Liabilities						
Accounts Payable - PMA (Interfund)	\$444,607	\$542,156	\$986,764	\$0	\$720,514	\$720,514
Accounts Payable	\$32,289	\$0	\$32,289	\$27,072	\$0	\$27,072
Deferred Revenue - Special Event	\$116,000	\$0	\$116,000	\$116,000	\$0	\$116,000
Receipts in Process/Other	\$37,423	\$0	\$37,423	\$5,922	\$0	\$5,922
Loan from PILP	\$0	\$159,773	\$159,773	\$0	\$192,880	\$192,880
Total Liabilities	<u>\$630,320</u>	<u>\$701,929</u>	<u>\$1,332,249</u>	<u>\$148,994</u>	<u>\$913,394</u>	<u>\$1,062,388</u>
Net Assets:	<u>\$9,590,604</u>	<u>\$5,130,790</u>	<u>\$14,721,394</u>	<u>\$8,929,001</u>	<u>\$4,528,789</u>	<u>\$13,457,790</u>
Total Liabilities And Net Assets	<u>\$10,220,924</u>	<u>\$5,832,719</u>	<u>\$16,053,643</u>	<u>\$9,077,995</u>	<u>\$5,442,183</u>	<u>\$14,520,178</u>

Presbyterian Church (USA)

Statement of Activities for Per Capita

The Year Ended December 31, 2023 - Preliminary

80 - Per Capita

	UNDESIGNATED		DESIGNATED		RESTRICT	ANNUAL	GRAND TOTAL		
	YTD Budget	YTD Actual	YTD Budget	YTD Actuals	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actuals	Variance
Revenue, Gains and Other Support									
Contributions	12,308,507	11,855,434	0	0	0	12,308,507	12,308,507	11,855,434	453,073
Investment Return	213,000	728,138	0	0	0	213,000	213,000	728,138	(515,138)
Sales of Resources and Services	0	23,848	121,000	138,615	0	121,000	121,000	162,463	(41,463)
Other	(3,660,137)	(3,480,785)	40,400	44,498	0	(3,619,737)	(3,619,737)	(3,436,286)	(183,451)
Total Revenue, Gains and Other Support	8,861,370	9,126,636	161,400	183,114	0	9,022,770	9,022,770	9,309,749	(286,979)
Expenses									
Churchwide Ministries	2,396,933	2,362,095	0	0	0	2,396,933	2,396,933	2,362,095	(34,838)
Ecclesial & Ecumenical Ministries	1,098,939	279,294	0	706,776	75,000	1,098,939	1,098,939	1,061,071	(37,868)
Mid Council Ministries	1,978,194	1,850,785	64,400	79,618	0	2,042,594	2,042,594	1,930,403	(112,191)
Office of the Stated Clerk	1,704,939	2,089,106	917,000	191,052	0	2,621,939	2,621,939	2,280,157	(341,782)
Other OGA and Depreciation Expense	325,000	0	0	216,369	0	325,000	325,000	216,369	(108,631)
Uncollectible Apportionments	1,186,226	1,553,958	0	0	0	1,186,226	1,186,226	1,553,958	367,732
Committed for Subsequent Assemblies	1,448,693	0	0	0	0	1,448,693	1,448,693	0	(1,448,693)
Total Expenses	10,138,924	8,135,238	981,400	1,193,816	75,000	11,120,324	11,120,324	9,404,053	(1,716,271)
Change in net assets before transfers	(1,277,554)	991,398	(820,000)	(1,010,702)	(75,000)	(2,097,554)	(2,097,554)	(94,304)	(2,003,250)
ECO & Other (Transfers)									
<i>ECO & Other (Transfers)</i>	<i>0</i>	<i>(1,986,289)</i>	<i>0</i>	<i>2,667,197</i>	<i>75,000</i>	<i>0</i>	<i>0</i>	<i>755,908</i>	<i>755,908</i>
Total ECO & Other (Transfers)	0	(1,986,289)	0	2,667,197	75,000	0	0	755,908	755,908
Change in net assets	(1,277,554)	(994,892)	(820,000)	1,656,495	0	(2,097,554)	(2,097,554)	661,603	(2,759,157)

Presbyterian Church (USA)

Statement of Activities for Per Capita

The Year Ended December 31, 2023 - Preliminary

80 - Per Capita

		<u>UNDESIGNATED</u>		<u>DESIGNATED</u>		<u>RESTRICT</u>	<u>ANNUAL</u>	<u>GRAND TOTAL</u>		
		<u>YTD Budget</u>	<u>YTD Actual</u>	<u>YTD Budget</u>	<u>YTD Actuals</u>	<u>YTD Actual</u>	<u>2023 Budget</u>	<u>2023 YTD Budget</u>	<u>2023 YTD Actuals</u>	<u>Variance</u>
<i>Revenue, Gains and Other Support</i>										
<i>Contributions</i>										
Congregations										
80-1040-601200-1	Per Capita Apportionments	12,158,507	11,759,097	0	0	0	12,158,507	12,158,507	11,759,097	399,410
80-1040-601310-1	Unrestricted Giving - Allocatic	0	3,075	0	0	0	0	0	3,075	(3,075)
	Total	<u>12,158,507</u>	<u>11,762,172</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12,158,507</u>	<u>12,158,507</u>	<u>11,762,172</u>	<u>396,335</u>
	Total Congregations	<u>12,158,507</u>	<u>11,762,172</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12,158,507</u>	<u>12,158,507</u>	<u>11,762,172</u>	<u>396,335</u>
Gifts, bequests and grants										
80-1040-603110-1	Unrestricted Bequests - Alloca	150,000	93,262	0	0	0	150,000	150,000	93,262	56,738
	Total Gifts, bequests and grants	<u>150,000</u>	<u>93,262</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>150,000</u>	<u>150,000</u>	<u>93,262</u>	<u>56,738</u>
	Total Contributions	<u>12,308,507</u>	<u>11,855,434</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12,308,507</u>	<u>12,308,507</u>	<u>11,855,434</u>	<u>453,073</u>
<i>Investment Return</i>										
Income from Endow Fds Held by Fdn										
80-1040-611015-1	FMS - Interest	200,000	13,737	0	0	0	200,000	200,000	13,737	186,263
80-1040-615015-1	Other - Interest	13,000	179,235	0	0	0	13,000	13,000	179,235	(166,235)
	Total Inc from Endow Fds Held by Fdn	<u>213,000</u>	<u>192,972</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>213,000</u>	<u>213,000</u>	<u>192,972</u>	<u>20,028</u>
Income on Investments										
80-1040-621015-1	PILP - Interest	0	6,295	0	0	0	0	0	6,295	(6,295)
80-1040-622015-1	PNC - Interest	0	37,621	0	0	0	0	0	37,621	(37,621)
80-1040-622060-1	PNC - Fees	0	(2,303)	0	0	0	0	0	(2,303)	2,303
	Total Income on Investments	<u>0</u>	<u>41,613</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>41,613</u>	<u>(41,613)</u>
Realized & Unrealized Net Gain (loss) Inv										
80-1040-642025-1	IMS - Realized Gain/(Loss)	0	45,569	0	0	0	0	0	45,569	(45,569)
80-1040-645030-1	Other - Unrealized Gain/(Loss)	0	427,159	0	0	0	0	0	427,159	(427,159)

Presbyterian Church (USA)
Statement of Activities for Per Capita
The Year Ended December 31, 2023 - Preliminary

		UNDESIGNATED		DESIGNATED		RESTRICT	ANNUAL	GRAND TOTAL		
		YTD Budget	YTD Actual	YTD Budget	YTD Actuals	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actuals	Variance
80-1040-647025-1	PNC - Realized Gain/(Loss)	0	(20,009)	0	0	0	0	0	(20,009)	20,009
80-1040-647030-1	PNC - Unrealized Gain/(Loss)	0	40,833	0	0	0	0	0	40,833	(40,833)
	Total Realized & Unreal Net Gain (loss) Inv	0	493,552	0	0	0	0	0	493,552	(493,552)
	Total Investment return	213,000	728,138	0	0	0	213,000	213,000	728,138	(515,138)
Sales of Resources and Services										
80-1040-675000-1	Special Events Income	0	23,848	0	0	0	0	0	23,848	(23,848)
80-1040-675000-2	Special Events Income	0	0	0	126	0	0	0	126	(126)
80-8799-670615-2	Resource Sales	0	0	121,000	115,989	0	121,000	121,000	115,989	5,011
80-8799-672003-2	Program Services-External	0	0	0	22,500	0	0	0	22,500	(22,500)
	Total Sales of Resources and Services	0	23,848	121,000	138,615	0	121,000	121,000	162,463	(41,463)
Other										
80-1040-691515-1	Miscellaneous Income	2,000	113,659	0	0	0	2,000	2,000	113,659	(111,659)
80-8799-691505-2	Sale of Assets	0	0	0	150	0	0	0	150	(150)
80-8799-691515-2	Miscellaneous Income	0	0	0	500	0	0	0	500	(500)
80-8810-691560-2	Ordination Exam Revenue	0	0	40,400	38,933	0	40,400	40,400	38,933	1,467
80-8810-691612-2	Revenue - Mid Council Minist	0	0	0	4,915	0	0	0	4,915	(4,915)
80-8829-601220-1	Per Capita Apportionment - Al	(2,747,821)	(2,801,363)	0	0	0	(2,747,821)	(2,747,821)	(2,801,363)	53,542
80-8844-601220-1	Per Capita Apportionment - Al	(914,316)	(793,081)	0	0	0	(914,316)	(914,316)	(793,081)	(121,235)
	Total Other	(3,660,137)	(3,480,785)	40,400	44,498	0	(3,619,737)	(3,619,737)	(3,436,286)	(183,451)
	Total Revenue, Gains and Other Support	8,861,370	9,126,636	161,400	183,114	0	9,022,770	9,022,770	9,309,749	(286,979)
Expenses										
<i>Chruchwide Ministries</i>										
Assembly Operations										
Commissioner & Advisory Delegate										
80-8780-810527-1	Commissioner Travel	0	313	0	0	0	0	0	313	313
80-8780-831411-1	Commissioner Supplies/Servic	0	1,891	0	0	0	0	0	1,891	1,891
	Total Commissioner & Advisory Delegate	0	2,204	0	0	0	0	0	2,204	2,204

Presbyterian Church (USA)

Statement of Activities for Per Capita

The Year Ended December 31, 2023 - Preliminary

		UNDESIGNATED		DESIGNATED		RESTRICT	ANNUAL	GRAND TOTAL		
		YTD Budget	YTD Actual	YTD Budget	YTD Actuals	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actuals	Variance
Place of Meeting										
80-8780-841667-1	Miscellaneous	5,000	898	0	0	0	5,000	5,000	898	(4,102)
	Total Place of Meeting	5,000	898	0	0	0	5,000	5,000	898	(4,102)
Committees at GA										
80-8780-841535-1	Administrative Grant-COLA	0	24,000	0	0	0	0	0	24,000	24,000
	Total Committees at GA	0	24,000	0	0	0	0	0	24,000	24,000
Worship										
80-8780-839999-1	Miscellaneous Expense	0	9,250	0	0	0	0	0	9,250	9,250
	Total Worship	0	9,250	0	0	0	0	0	9,250	9,250
	Total Assembly Operations	5,000	36,352	0	0	0	5,000	5,000	36,352	31,352
Assembly Support										
80-8780-800100-1	Salary	0	27,142	0	0	0	0	0	27,142	27,142
80-8780-800200-1	Benefits	0	10,636	0	0	0	0	0	10,636	10,636
80-8780-812100-1	Travel	0	3,409	0	0	0	0	0	3,409	3,409
80-8780-812101-1	Travel Consultant - Groupize	0	2,394	0	0	0	0	0	2,394	2,394
80-8780-830825-1	OGA Exhibit Support	0	290	0	0	0	0	0	290	290
80-8780-831156-1	Other Contract Services	160,000	0	0	0	0	160,000	160,000	0	(160,000)
	Total Assembly Support	160,000	43,870	0	0	0	160,000	160,000	43,870	(116,130)
Permanent & Sp. Committees										
80-8795-822100-1	Meeting Expense	8,874	0	0	0	0	8,874	8,874	0	(8,874)
80-8795-839999-1	Miscellaneous Expense	0	187	0	0	0	0	0	187	187
80-8795-840386-1	225 GA FIN - 10 Funding Con	14,784	22,062	0	0	0	14,784	14,784	22,062	7,278
80-8795-840387-1	225 GA FIN-10 Unification Cc	44,602	59,596	0	0	0	44,602	44,602	59,596	14,994
80-8795-840389-1	225 GA GA-MC-12 Special Cc	10,410	1,937	0	0	0	10,410	10,410	1,937	(8,473)
80-8795-840390-1	225 GA MC-04 Task Force fo	13,802	5,407	0	0	0	13,802	13,802	5,407	(8,395)
80-8795-840391-1	225 GA ENV-02 Investing in ε	16,332	2,000	0	0	0	16,332	16,332	2,000	(14,332)
80-8795-840392-1	225 GA TWE-08 Special Com	18,730	6,225	0	0	0	18,730	18,730	6,225	(12,505)

Presbyterian Church (USA)
Statement of Activities for Per Capita
The Year Ended December 31, 2023 - Preliminary

		UNDESIGNATED		DESIGNATED		RESTRICT	ANNUAL	GRAND TOTAL		
		YTD Budget	YTD Actual	YTD Budget	YTD Actuals	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actuals	Variance
80-8795-840393-1	225 GA ROD-01 Resource Gu	15,500	0	0	0	0	15,500	15,500	0	(15,500)
80-8795-840394-1	225 GA RGJ-09 Scholship/Gra	70,000	0	0	0	0	70,000	70,000	0	(70,000)
80-8795-840395-1	225 GA RGJ-10 ACSWP Reap	12,500	12,500	0	0	0	12,500	12,500	12,500	0
80-8795-840396-1	225 GA RGJ-12 Special Comn	18,874	0	0	0	0	18,874	18,874	0	(18,874)
80-8795-840397-1	225 GA MOV-01 2020 Vision	7,392	0	0	0	0	7,392	7,392	0	(7,392)
80-8795-840398-1	225 GA STAN-36 Special Con	13,802	9,813	0	0	0	13,802	13,802	9,813	(3,989)
80-8795-840400-1	225GA GA-MC-02 Updating \	10,550	0	0	0	0	10,550	10,550	0	(10,550)
80-8798-841576-1	Permanent Judicial Commissio	36,360	21,438	0	0	0	36,360	36,360	21,438	(14,922)
80-8798-841700-1	General Assembly Nomm Com	23,000	14,382	0	0	0	23,000	23,000	14,382	(8,618)
80-8798-841722-1	Presbyterian Historical Societ	20,000	28,926	0	0	0	20,000	20,000	28,926	8,926
80-8798-841762-1	Committee on Ecumenical & I	28,725	15,727	0	0	0	28,725	28,725	15,727	(12,998)
80-8798-846710-1	Committee On Representation	34,744	14,255	0	0	0	34,744	34,744	14,255	(20,489)
80-8798-846717-1	Adv Cmte On Constitution	26,055	7,842	0	0	0	26,055	26,055	7,842	(18,213)
80-8798-848010-1	Advisory Committee on Litigat	4,800	0	0	0	0	4,800	4,800	0	(4,800)
80-8798-848043-1	Stated Clerk Reveiw/Nominati	25,000	11,612	0	0	0	25,000	25,000	11,612	(13,388)
80-8798-848044-1	Comm On Office of General A	42,500	29,313	0	0	0	42,500	42,500	29,313	(13,187)
	Total Permanent & Sp. Committees	517,336	263,223	0	0	0	517,336	517,336	263,223	(254,113)
Records & Historical Services										
80-8822-800100-1	Salary	74,615	82,125	0	0	0	74,615	74,615	82,125	7,510
80-8822-800103-1	Overtime	0	1,611	0	0	0	0	0	1,611	1,611
80-8822-800200-1	Benefits	35,519	46,303	0	0	0	35,519	35,519	46,303	10,784
80-8822-830400-1	Office Supplies	7,650	4,360	0	0	0	7,650	7,650	4,360	(3,290)
80-8822-830500-1	Telephone	0	5,506	0	0	0	0	0	5,506	5,506
80-8822-830620-1	Repairs - Building and Equipm	17,000	29,254	0	0	0	17,000	17,000	29,254	12,254
80-8822-831130-1	Contract Services - Security	10,000	21,091	0	0	0	10,000	10,000	21,091	11,091
80-8822-831132-1	Contract Services - Elevators	4,500	5,357	0	0	0	4,500	4,500	5,357	857
80-8822-831134-1	Contract Services - A/C	30,000	39,399	0	0	0	30,000	30,000	39,399	9,399
80-8822-831150-1	Bldg-Contract Serv - Fire	4,000	3,075	0	0	0	4,000	4,000	3,075	(925)
80-8822-831180-1	Storage/Distribution	13,000	13,237	0	0	0	13,000	13,000	13,237	237
80-8822-832109-1	Utilities	9,000	14,655	0	0	0	9,000	9,000	14,655	5,655
80-8822-832110-1	Utilities-Electricity	112,000	102,215	0	0	0	112,000	112,000	102,215	(9,785)

Presbyterian Church (USA)

Statement of Activities for Per Capita

The Year Ended December 31, 2023 - Preliminary

		UNDESIGNATED		DESIGNATED		RESTRICT	ANNUAL	GRAND TOTAL		
		YTD Budget	YTD Actual	YTD Budget	YTD Actuals	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actuals	Variance
80-8822-832190-1	Garbage and Sewer	7,000	3,719	0	0	0	7,000	7,000	3,719	(3,281)
80-8822-835001-1	Insurance	81,600	100,934	0	0	0	81,600	81,600	100,934	19,334
80-8822-836170-1	Staff Meals	3,500	2,796	0	0	0	3,500	3,500	2,796	(704)
80-8822-839951-1	Replacement Reserve	75,000	0	0	0	0	75,000	75,000	0	(75,000)
80-8823-800100-1	Salary	786,238	1,005,271	0	0	0	786,238	786,238	1,005,271	219,033
80-8823-800200-1	Benefits	314,228	414,354	0	0	0	314,228	314,228	414,354	100,126
80-8823-800302-1	Salary - Temporary	1,000	0	0	0	0	1,000	1,000	0	(1,000)
80-8823-800755-1	Moving Expense	0	11,813	0	0	0	0	0	11,813	11,813
80-8823-812100-1	Travel	9,000	15,300	0	0	0	9,000	9,000	15,300	6,300
80-8823-812200-1	TRAVEL- Executive Director	12,000	9,714	0	0	0	12,000	12,000	9,714	(2,286)
80-8823-812201-1	TRAVEL- Public Service Assc	2,000	1,769	0	0	0	2,000	2,000	1,769	(231)
80-8823-812202-1	TRAVEL- Director of Program	2,000	1,770	0	0	0	2,000	2,000	1,770	(230)
80-8823-812203-1	TRAVEL- Director and Comm	4,000	4,900	0	0	0	4,000	4,000	4,900	900
80-8823-830100-1	Postage	5,500	6,007	0	0	0	5,500	5,500	6,007	507
80-8823-830400-1	Office Supplies	4,200	2,330	0	0	0	4,200	4,200	2,330	(1,870)
80-8823-830500-1	Telephone	6,200	1,243	0	0	0	6,200	6,200	1,243	(4,957)
80-8823-830620-1	Repairs - Building and Equipm	15,000	14,267	0	0	0	15,000	15,000	14,267	(733)
80-8823-830710-1	Equipment - Office Machines	32,640	16,993	0	0	0	32,640	32,640	16,993	(15,647)
80-8823-830770-1	Internet	20,400	22,125	0	0	0	20,400	20,400	22,125	1,725
80-8823-836170-1	Staff Development	10,567	4,526	0	0	0	10,567	10,567	4,526	(6,041)
80-8823-839999-1	Miscellaneous Expense	2,040	5,674	0	0	0	2,040	2,040	5,674	3,634
80-8823-842155-1	Library Comp Service	3,200	4,002	0	0	0	3,200	3,200	4,002	802
80-8870-822100-1	Meeting Expense	0	952	0	0	0	0	0	952	952
	Total Records & Historical Services	1,714,597	2,018,650	0	0	0	1,714,597	1,714,597	2,018,650	304,053
	Total Churchwide Ministries	2,396,933	2,362,095	0	0	0	2,396,933	2,396,933	2,362,095	(34,838)
	Ecclesial & Ecumenical Ministries									
	Ecumenical Ministries									
80-8803-841718-1	Ecum Assembly Rep	50,000	0	0	0	0	50,000	50,000	0	(50,000)
80-8803-841718-3	Ecum Assembly Rep	0	0	0	0	75,000	0	0	75,000	75,000
80-8803-841720-1	WCC Askings	350,000	0	0	0	0	350,000	350,000	0	(350,000)

Presbyterian Church (USA)

Statement of Activities for Per Capita

The Year Ended December 31, 2023 - Preliminary

		UNDESIGNATED		DESIGNATED		RESTRICT	ANNUAL	GRAND TOTAL		
		YTD Budget	YTD Actual	YTD Budget	YTD Actuals	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actuals	Variance
80-8803-841720-2	WCC Askings	0	0	0	350,000	0	0	0	350,000	350,000
80-8803-841737-1	Wld Alliance Askings	180,000	0	0	0	0	180,000	180,000	0	(180,000)
80-8803-841737-2	Wld Alliance Askings	0	0	0	180,000	0	0	0	180,000	180,000
80-8803-841746-1	NCC Askings	140,000	0	0	0	0	140,000	140,000	0	(140,000)
80-8803-841746-2	NCC Askings	0	0	0	140,000	0	0	0	140,000	140,000
80-8803-841750-1	Christian Churches Together E	6,000	6,000	0	0	0	6,000	6,000	6,000	0
80-8803-841761-1	COCU Askings	10,000	7,500	0	0	0	10,000	10,000	7,500	(2,500)
Total Ecumenical Ministries		736,000	13,500	0	670,000	75,000	736,000	736,000	758,500	22,500
Ecumenical Support										
80-8803-800100-1	Salary	218,354	166,000	0	0	0	218,354	218,354	166,000	(52,354)
80-8803-800200-1	Benefits	63,835	54,504	0	0	0	63,835	63,835	54,504	(9,331)
80-8803-812100-1	Travel	5,000	403	0	0	0	5,000	5,000	403	(4,597)
80-8803-812100-2	Travel	0	0	0	8,045	0	0	0	8,045	8,045
80-8803-812204-1	TRAVEL- Director Ecumenica	25,000	24,335	0	0	0	25,000	25,000	24,335	(665)
80-8803-812204-2	TRAVEL- Director Ecumenica	0	0	0	19,254	0	0	0	19,254	19,254
80-8803-830100-1	Postage	250	346	0	0	0	250	250	346	96
80-8803-830200-1	Stationery	500	0	0	0	0	500	500	0	(500)
80-8803-841719-1	Ecumenical Expense	50,000	20,206	0	0	0	50,000	50,000	20,206	(29,794)
80-8803-841719-2	Ecumenical Expense	0	0	0	9,477	0	0	0	9,477	9,477
Total Ecumenical Support		362,939	265,794	0	36,776	0	362,939	362,939	302,571	(60,368)
Total Ecclesial & Ecumenical Ministries		1,098,939	279,294	0	706,776	75,000	1,098,939	1,098,939	1,061,071	(37,868)
Mid Council Ministries										
Constitutional Interpretation										
80-8815-800100-1	Salary	217,236	181,362	0	0	0	217,236	217,236	181,362	(35,874)
80-8815-800200-1	Benefits	99,329	76,430	0	0	0	99,329	99,329	76,430	(22,899)
80-8815-812100-1	Travel	0	1,209	0	0	0	0	0	1,209	1,209
80-8815-812205-1	TRAVEL- Assoc. Dir Constitu	8,000	3,725	0	0	0	8,000	8,000	3,725	(4,275)
80-8815-812206-1	TRAVEL- Manager Judicial Pr	8,000	4,532	0	0	0	8,000	8,000	4,532	(3,468)
80-8815-830100-1	Postage	250	330	0	0	0	250	250	330	80

Presbyterian Church (USA)

Statement of Activities for Per Capita

The Year Ended December 31, 2023 - Preliminary

		UNDESIGNATED		DESIGNATED		RESTRICT	ANNUAL	GRAND TOTAL		
		YTD Budget	YTD Actual	YTD Budget	YTD Actuals	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actuals	Variance
80-8815-830200-1	Stationery	500	223	0	0	0	500	500	223	(277)
80-8815-841000-1	Program Costs	10,000	76	0	0	0	10,000	10,000	76	(9,924)
Total Constitutional Interpretation		343,315	267,886	0	0	0	343,315	343,315	267,886	(75,429)
Ordered Ministries & Certification										
80-8810-800100-1	Salary	609,942	687,546	0	0	0	609,942	609,942	687,546	77,604
80-8810-800103-1	Overtime	1,000	0	0	0	0	1,000	1,000	0	(1,000)
80-8810-800200-1	Benefits	245,691	255,473	0	0	0	245,691	245,691	255,473	9,782
80-8810-812100-1	Travel	2,000	4,838	0	0	0	2,000	2,000	4,838	2,838
80-8810-812207-1	TRAVEL- Director Mid-Coun	6,000	10,537	0	0	0	6,000	6,000	10,537	4,537
80-8810-812208-1	TRAVEL- Manager Prepartaio	9,000	6,003	0	0	0	9,000	9,000	6,003	(2,997)
80-8810-812209-1	TRAVEL- Manager of Advoca	6,000	5,237	0	0	0	6,000	6,000	5,237	(763)
80-8810-812210-1	TRAVEL- Manager Misistry E	9,000	7,355	0	0	0	9,000	9,000	7,355	(1,645)
80-8810-812211-1	TRAVEL- Manager of Call Pr	9,000	14,003	0	0	0	9,000	9,000	14,003	5,003
80-8810-812212-1	TRAVEL- Coordinator Office	2,500	1,889	0	0	0	2,500	2,500	1,889	(611)
80-8810-822100-1	Meeting Expense	32,716	0	0	0	0	32,716	32,716	0	(32,716)
80-8810-830100-1	Postage	700	214	0	0	0	700	700	214	(486)
80-8810-830200-1	Stationery	500	0	0	0	0	500	500	0	(500)
80-8810-840200-1	Communication	2,500	2,741	0	0	0	2,500	2,500	2,741	241
80-8810-840642-1	Program Proj	17,875	19,235	0	0	0	17,875	17,875	19,235	1,360
80-8810-840648-1	Project Manager Budger	16,000	0	0	0	0	16,000	16,000	0	(16,000)
80-8810-841700-1	General Assembly Nomm Com	0	1,052	0	0	0	0	0	1,052	1,052
80-8810-845100-1	Moderators Conferences	37,500	40,055	0	0	0	37,500	37,500	40,055	2,555
Total Ordered Ministries & Certification		1,007,924	1,056,179	0	0	0	1,007,924	1,007,924	1,056,179	48,255
Ordination										
80-8810-822100-2	Meeting Expense	0	0	45,784	51,406	0	45,784	45,784	51,406	5,622
80-8810-831217-2	Software Fees	0	0	15,000	21,143	0	15,000	15,000	21,143	6,143
80-8810-839060-2	Credit Card Discounts	0	0	1,616	1,687	0	1,616	1,616	1,687	71
80-8810-839061-2	Ordination Exam Refunds	0	0	0	1,160	0	0	0	1,160	1,160
80-8810-842462-2	Training	0	0	2,000	4,223	0	2,000	2,000	4,223	2,223
Total Ordination		0	0	64,400	79,618	0	64,400	64,400	79,618	15,218

Presbyterian Church (USA)

Statement of Activities for Per Capita

The Year Ended December 31, 2023 - Preliminary

		UNDESIGNATED		DESIGNATED		RESTRICT	ANNUAL	GRAND TOTAL		
		YTD Budget	YTD Actual	YTD Budget	YTD Actuals	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actuals	Variance
Mid Council Relations										
80-8832-800100-1	Salary	382,044	313,386	0	0	0	382,044	382,044	313,386	(68,658)
80-8832-800200-1	Benefits	136,161	130,820	0	0	0	136,161	136,161	130,820	(5,341)
80-8832-812100-1	Travel	5,000	7,232	0	0	0	5,000	5,000	7,232	2,232
80-8832-812213-1	TRAVEL- Associate for Mid-C	15,000	3,724	0	0	0	15,000	15,000	3,724	(11,276)
80-8832-812214-1	TRAVEL- Manager Equity an	10,000	0	0	0	0	10,000	10,000	0	(10,000)
80-8832-812215-1	TRAVEL- Manager Korean-S	10,000	6,007	0	0	0	10,000	10,000	6,007	(3,993)
80-8832-812216-1	TRAVEL- GANC Coordinato	5,000	10,868	0	0	0	5,000	5,000	10,868	5,868
80-8832-812217-1	TRAVEL- Manager of Denom	5,000	1,488	0	0	0	5,000	5,000	1,488	(3,512)
80-8832-830100-1	Postage	250	890	0	0	0	250	250	890	640
80-8832-830200-1	Stationery	500	0	0	0	0	500	500	0	(500)
80-8832-841000-1	Program Costs	17,000	0	0	0	0	17,000	17,000	0	(17,000)
80-8832-841100-1	Mid Council Training	35,000	46,758	0	0	0	35,000	35,000	46,758	11,758
80-8832-841540-1	Moderator's Conference	6,000	5,548	0	0	0	6,000	6,000	5,548	(452)
Total Mid Council Relations		626,955	526,720	0	0	0	626,955	626,955	526,720	(100,235)
Total Mid Council Ministries		1,978,194	1,850,785	64,400	79,618	0	2,042,594	2,042,594	1,930,403	(112,191)
Office of the Stated Clerk										
Administration										
80-8799-800100-1	Salary	351,104	985,570	0	0	0	351,104	351,104	985,570	634,466
80-8799-800100-2	Salary	0	0	820,000	0	0	820,000	820,000	0	(820,000)
80-8799-800200-1	Benefits	369,665	372,519	0	0	0	369,665	369,665	372,519	2,854
80-8799-812100-1	Travel-Stated Clerk	5,000	34,561	0	0	0	5,000	5,000	34,561	29,561
80-8799-812218-1	TRAVEL - STATED CLERK	25,000	27,822	0	0	0	25,000	25,000	27,822	2,822
80-8799-812219-1	TRAVEL- Deputy Stated Cler	10,000	32,332	0	0	0	10,000	10,000	32,332	22,332
80-8799-812220-1	TRAVEL- Associate Director	5,000	4,537	0	0	0	5,000	5,000	4,537	(463)
80-8799-812221-1	TRAVEL- Associate Director	5,000	1,931	0	0	0	5,000	5,000	1,931	(3,069)
80-8799-812222-1	TRAVEL- Manager Meeting S	12,000	13,606	0	0	0	12,000	12,000	13,606	1,606
80-8799-812223-1	TRAVEL- Manager GA Busin	5,000	8,960	0	0	0	5,000	5,000	8,960	3,960
80-8799-812224-1	TRAVEL- Program Assistant	2,000	14,012	0	0	0	2,000	2,000	14,012	12,012
80-8799-830551-1	Emerging Developments	10,000	457	0	0	0	10,000	10,000	457	(9,543)

Presbyterian Church (USA)

Statement of Activities for Per Capita

The Year Ended December 31, 2023 - Preliminary

	UNDESIGNATED		DESIGNATED		RESTRICT	ANNUAL	GRAND TOTAL			
	YTD Budget	YTD Actual	YTD Budget	YTD Actuals	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actuals	Variance	
Total Administration	799,769	1,496,308	820,000	0	0	1,619,769	1,619,769	1,496,308	(123,461)	
Human Resources										
80-8799-800755-1	Moving Expense	20,000	0	0	0	20,000	20,000	0	(20,000)	
80-8799-830826-1	Dependent Care	10,000	0	0	0	10,000	10,000	0	(10,000)	
80-8799-836160-1	Recruitment Costs	0	305	0	0	0	0	305	305	
80-8799-836169-1	Staff Events	3,000	25,749	0	0	3,000	3,000	25,749	22,749	
80-8799-836170-1	Staff Development	30,000	1,407	0	0	30,000	30,000	1,407	(28,593)	
80-8799-836171-1	Staff Retreat	27,000	7,314	0	0	27,000	27,000	7,314	(19,686)	
80-8799-839999-1	Miscellaneous Expense	2,000	10,900	0	0	2,000	2,000	10,900	8,900	
80-8799-848045-1	Summer Events	50,000	29,260	0	0	50,000	50,000	29,260	(20,740)	
Total Human Resources		142,000	74,934	0	0	142,000	142,000	74,934	(67,066)	
Moderator										
80-8800-822200-1	Mod Tvl - Jan through June	7,250	3,897	0	0	7,250	7,250	3,897	(3,353)	
80-8800-822201-1	Mod Tvl - July through Dec	14,500	23,377	0	0	14,500	14,500	23,377	8,877	
80-8800-822202-1	Mod Spouse Tvl - Jan through	950	0	0	0	950	950	0	(950)	
80-8800-822203-1	Mod Spouse Tvl - July throug	950	950	0	0	950	950	950	0	
80-8800-830501-1	Telephone and Mailings - July	500	36	0	0	500	500	36	(464)	
80-8800-830502-1	Telephone and Mailings - Janu	500	0	0	0	500	500	0	(500)	
80-8800-839992-1	Moderator - Miscellaneous Jan	500	76	0	0	500	500	76	(424)	
80-8800-839993-1	Moderator - Miscellaneous Jul	500	0	0	0	500	500	0	(500)	
80-8800-841443-1	Emp Reimb Jul-Dec	9,500	2,250	0	0	9,500	9,500	2,250	(7,250)	
80-8800-841543-1	Emp Reimb Jan-June	9,500	0	0	0	9,500	9,500	0	(9,500)	
Total Moderator		44,650	30,585	0	0	44,650	44,650	30,585	(14,065)	
Common Office Expenses										
80-8799-830100-1	Postage	2,000	1,914	0	0	2,000	2,000	1,914	(86)	
80-8799-830200-1	Printing and Duplicating	1,500	1,133	0	0	1,500	1,500	1,133	(367)	
80-8799-830400-1	Office Supplies	6,000	9,531	0	0	6,000	6,000	9,531	3,531	
80-8799-830500-1	Telephone	0	32,154	0	0	0	0	32,154	32,154	
80-8799-830504-1	Cellphones	30,000	0	0	0	30,000	30,000	0	(30,000)	

Presbyterian Church (USA)
Statement of Activities for Per Capita
The Year Ended December 31, 2023 - Preliminary

		UNDESIGNATED		DESIGNATED		RESTRICT	ANNUAL	GRAND TOTAL		
		YTD Budget	YTD Actual	YTD Budget	YTD Actuals	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actuals	Variance
80-8799-830710-1	Equipment - Office Machines	500	0	0	0	0	500	500	0	(500)
	Total Common Office Expenses	40,000	44,732	0	0	0	40,000	40,000	44,732	4,732
New Initiatives										
80-8799-840351-1	Program - Hands & Feet	25,000	0	0	0	0	25,000	25,000	0	(25,000)
80-8799-840353-1	FD Project X	100,000	0	0	0	0	100,000	100,000	0	(100,000)
	Total New Initiatives	125,000	0	0	0	0	125,000	125,000	0	(125,000)
Communications										
80-8842-800100-1	Salary	306,929	275,993	0	0	0	306,929	306,929	275,993	(30,936)
80-8842-800200-1	Benefits	111,841	123,982	0	0	0	111,841	111,841	123,982	12,141
80-8842-812100-1	Travel	2,000	3,523	0	0	0	2,000	2,000	3,523	1,523
80-8842-812225-1	TRAVEL- Director of Commu	15,000	7,916	0	0	0	15,000	15,000	7,916	(7,084)
80-8842-812226-1	TRAVEL- Manager of Design	15,000	12,979	0	0	0	15,000	15,000	12,979	(2,021)
80-8842-830100-1	Postage	250	0	0	0	0	250	250	0	(250)
80-8842-830200-1	Stationery	500	0	0	0	0	500	500	0	(500)
80-8842-830627-1	Maintenance of Equip-AS400	1,500	0	0	0	0	1,500	1,500	0	(1,500)
80-8842-830635-1	Technology - Software	5,500	15,838	0	0	0	5,500	5,500	15,838	10,338
80-8842-830640-1	Technology - Hardware	10,000	2,314	0	0	0	10,000	10,000	2,314	(7,686)
80-8842-831605-1	Contract Programming	85,000	0	0	0	0	85,000	85,000	0	(85,000)
	Total Communications	553,520	442,546	0	0	0	553,520	553,520	442,546	(110,974)
Designated										
80-8799-701000-2	Cost of Sales	0	0	600	268	0	600	600	268	(332)
80-8799-701002-2	PPC SHIPPING CHARGES	0	0	3,000	(6,582)	0	3,000	3,000	(6,582)	(9,582)
80-8799-830770-2	Internet	0	0	0	769	0	0	0	769	769
80-8799-839060-2	Credit Card Discounts	0	0	8,500	6,150	0	8,500	8,500	6,150	(2,350)
80-8799-841292-2	PC Bix Contract Expense	0	0	0	125,382	0	0	0	125,382	125,382
80-8799-841559-2	Statistics Forms	0	0	900	781	0	900	900	781	(119)
80-8799-841912-2	Technology Upgrades	0	0	80,000	62,784	0	80,000	80,000	62,784	(17,216)
80-8799-846612-2	Book Of Order	0	0	4,000	1,500	0	4,000	4,000	1,500	(2,500)
	Total Designated	0	0	97,000	191,052	0	97,000	97,000	191,052	94,052

Presbyterian Church (USA)

Statement of Activities for Per Capita

The Year Ended December 31, 2023 - Preliminary

	UNDESIGNATED		DESIGNATED		RESTRICT	ANNUAL	GRAND TOTAL			
	YTD Budget	YTD Actual	YTD Budget	YTD Actuals	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actuals	Variance	
Total Office of the Stated Clerk	1,704,939	2,089,106	917,000	191,052	0	2,621,939	2,621,939	2,280,157	(341,782)	
Other OGA and Depreciation Expense										
80-8799-839951-1	Replacement Reserve	325,000	0	0	0	325,000	325,000	0	(325,000)	
80-8799-839955-2	Depreciation	0	0	0	216,369	0	0	216,369	216,369	
Total Other OGA and Depreciation Expense										
		325,000	0	0	216,369	0	325,000	325,000	216,369	(108,631)
Uncollectible Apportionments										
80-8829-839965-1	Uncollectible Apportionment	1,186,226	1,553,958	0	0	0	1,186,226	1,186,226	1,553,958	367,732
Total Uncollectible Apportionments										
		1,186,226	1,553,958	0	0	0	1,186,226	1,186,226	1,553,958	367,732
Committed for Subsequent Assemblies										
80-8829-839980-1	Subsequent GA's	1,448,693	0	0	0	0	1,448,693	1,448,693	0	(1,448,693)
Total Committed for Subsequent Assemblies										
		1,448,693	0	0	0	0	1,448,693	1,448,693	0	(1,448,693)
Total Expenses										
		10,138,924	8,135,238	981,400	1,193,816	75,000	11,120,324	11,120,324	9,404,053	(1,716,271)
Change in net assets before transfers										
		(1,277,554)	991,398	(820,000)	(1,010,702)	(75,000)	(2,097,554)	(2,097,554)	(94,304)	(2,003,250)
ECO & Other (Transfers)										
ECO & Other (Transfers)										
80-1040-910004-3	Transfer - Bequest	0	0	0	0	(72,156)	0	0	(72,156)	(72,156)
80-1040-910015-3	Transfer - Extra Commitment	0	0	0	0	(2,844)	0	0	(2,844)	(2,844)
80-8799-910080-1	Transfer - Per Capita GA	0	1,587,377	0	0	0	0	1,587,377	1,587,377	
80-8799-910080-2	Transfer - Per Capita GA	0	0	0	(1,587,377)	0	0	(1,587,377)	(1,587,377)	
80-8799-919005-2	Transfer - Unrestricted Reserv	0	0	0	(750,000)	0	0	(750,000)	(750,000)	
80-8799-947500-1	Adjustment - Plant Fund Purch	0	398,912	0	0	0	0	398,912	398,912	
80-8799-947500-2	Adjustment - Plant Fund Purch	0	0	0	(329,820)	0	0	(329,820)	(329,820)	
Total ECO & Other (Transfers)										
		0	(1,986,289)	0	2,667,197	75,000	0	0	755,908	755,908
Total ECO & Other (Transfers)										
		0	(1,986,289)	0	2,667,197	75,000	0	0	755,908	755,908

Presbyterian Church (USA)
Statement of Activities for Per Capita
 The Year Ended December 31, 2023 - Preliminary

	UNDESIGNATED		DESIGNATED		RESTRICT	ANNUAL	GRAND TOTAL		
	YTD Budget	YTD Actual	YTD Budget	YTD Actuals	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actuals	Variance
Change in net assets	(1,277,554)	(994,892)	(820,000)	1,656,495	0	(2,097,554)	(2,097,554)	661,603	(2,759,157)

Presbyterian Church (USA)
PHS Statement of Activities and Changes in Net Assets
The Year Ended December 31, 2023 - Preliminary

	UNDESIGNATED		DESIGNATED		RESTRICT	ANNUAL	GRAND TOTAL		
	YTD Budget	YTD Actual	YTD Budget	YTD Actual	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actual	YTD Variance
82 - Philadelphia Historical Society									
Revenue, Gains, and Other Support									
Contributions	355,000	223,815	0	(27,429)	326,668	355,000	355,000	523,055	(168,055)
Sales of Resources and Services	38,350	49,544	0	(1,000)	0	38,350	38,350	48,544	(10,194)
Investment Return	103,624	374,263	9,383	0	102,422	132,786	132,786	476,686	(343,900)
Other	5,000	14,483	0	0	0	5,000	5,000	14,483	(9,483)
Total Revenue, gains, and other support	501,974	662,106	9,383	(28,429)	429,091	531,136	531,136	1,062,767	(531,631)
Expenses									
Public Services	3,500	473	0	0	0	3,500	3,500	473	3,027
Journal	27,831	26,341	0	0	0	27,831	27,831	26,341	1,490
Technical Services	85,647	40,607	0	0	0	85,647	85,647	40,607	45,040
Digital Services	12,800	11,162	0	0	0	12,800	12,800	11,162	1,638
Conservation	9,690	10,286	0	0	0	9,690	9,690	10,286	(596)
Administration	2,300	1,554	0	0	0	2,300	2,300	1,554	746
Maintenance Building and Grounds	12,400	6,909	0	0	0	12,400	12,400	6,909	5,491
Development	228,772	250,245	0	0	758	228,772	228,772	251,003	(22,231)
Communications	56,027	9,998	0	0	73,376	56,027	56,027	83,374	(27,347)
Interest Expense	0	7,113	0	0	0	0	0	7,113	(7,113)
Depreciation	0	0	84,802	97,119	0	84,802	84,802	97,119	(12,317)
Total Expenses	438,967	364,686	84,802	97,119	74,134	523,769	523,769	535,939	(12,170)
ECO Support & Other Adjustments									
ECO Support (Transfers)	0	0	0	69,092	0	0	0	69,092	(69,092)
Classification Adjustment	0	(17,749)	0	28,429	(4,601)	0	0	6,079	(6,079)
Total ECO Support & Other Adjustments	0	(17,749)	0	97,522	(4,601)	0	0	75,172	(75,172)
Change in net assets	63,007	279,671	(75,419)	(28,026)	350,356	7,367	7,367	602,001	(594,634)

Presbyterian Church (USA)
PHS Statement of Activities and Changes in Net Assets
The Year Ended December 31, 2023 - Preliminary

		UNDESIGNATED		DESIGNATED		RESTRICT	ANNUAL	GRAND TOTAL		
		YTD Budget	YTD Actual	YTD Budget	YTD Actual	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actual	YTD Variance
82 - Philadelphia Historical Society										
Revenue, Gains, and Other Support										
Contributions										
Gifts, Bequests and Grants										
82-8871-604550-1	Capital Campaign Contributions Rev	75,000	0	0	0	0	75,000	75,000	0	75,000
82-8871-604550-3	Capital Campaign Contributions Rev	0	0	0	0	113,260	0	0	113,260	(113,260)
82-8871-605010-1	Contributions	0	21,870	0	0	0	0	0	21,870	(21,870)
82-8871-605010-2	Contributions	0	0	0	(27,429)	0	0	0	(27,429)	27,429
82-8871-605010-3	Contributions	0	0	0	0	15,170	0	0	15,170	(15,170)
82-8871-605014-1	Congregational Support	20,000	22,398	0	0	0	20,000	20,000	22,398	(2,398)
82-8871-605015-1	Individual Giving	185,000	150,310	0	0	0	185,000	185,000	150,310	34,690
82-8871-605025-1	Institutional Support From Plant fun	75,000	29,237	0	0	0	75,000	75,000	29,237	45,763
82-8865-603164-3	NEH Grant Funds	0	0	0	0	69,194	0	0	69,194	(69,194)
82-8871-607300-3	Add'l Forms of Giving	0	0	0	0	129,045	0	0	129,045	(129,045)
	Total Gifts, Bequests and Grants	355,000	223,815	0	(27,429)	326,668	355,000	355,000	523,055	(168,055)
	Total Contributions	355,000	223,815	0	(27,429)	326,668	355,000	355,000	523,055	(168,055)
Sales of Resources and Services										
82-8869-670520-1	Rental Income	3,000	0	0	0	0	3,000	3,000	0	3,000
82-8871-670790-1	Phila - Publications	200	0	0	0	0	200	200	0	200
82-8871-670795-1	Phila - Sales of Journal	10,000	9,159	0	0	0	10,000	10,000	9,159	841
82-8871-670800-1	Phila - Microfilming	22,000	36,352	0	0	0	22,000	22,000	36,352	(14,352)
82-8871-670800-2	Phila - Microfilming	0	0	0	(1,000)	0	0	0	(1,000)	1,000
82-8871-670805-1	Phila - Photocopies	200	295	0	0	0	200	200	295	(95)
82-8871-670807-1	Education Verification	350	0	0	0	0	350	350	0	350
82-8871-670808-1	Bio Sketches	600	405	0	0	0	600	600	405	195
82-8871-670815-1	Phila - Misc resources sales	1,000	2,433	0	0	0	1,000	1,000	2,433	(1,433)
82-8871-670821-1	Genealogy Research	1,000	900	0	0	0	1,000	1,000	900	100
	Total Sales of Resources and Services	38,350	49,544	0	(1,000)	0	38,350	38,350	48,544	(10,194)
Investment Return										

Presbyterian Church (USA)

PHS Statement of Activities and Changes in Net Assets

The Year Ended December 31, 2023 - Preliminary

	UNDESIGNATED		DESIGNATED		RESTRICT	ANNUAL	GRAND TOTAL			
	YTD Budget	YTD Actual	YTD Budget	YTD Actual	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actual	YTD Variance	
Income from Endow Fds Held by Fdn										
82-8871-615015-1	Other - Interest	0	109,550	0	0	0	0	109,550	(109,550)	
82-8871-615015-3	Other - Interest	0	0	0	0	10,034	0	10,034	(10,034)	
82-8871-615016-2	Inv Income Deposit - Smylie Fund	0	0	6,250	0	0	6,250	6,250	0	6,250
82-8871-615017-1	Inv Income Deposit - Inv Inc Undes	800	1,791	0	0	0	800	800	1,791	(991)
82-8871-615018-1	Inv Income Deposit - Savage Fund	179	0	0	0	0	179	179	0	179
82-8871-615021-1	Inv Inc Deposit - Ballister	179	0	0	0	0	179	179	0	179
82-8871-615022-1	Inv Income Deposit - Dunlap	37,754	0	0	0	0	37,754	37,754	0	37,754
82-8871-615023-1	Inv Income Deposit - Miller	2,809	0	0	0	0	2,809	2,809	0	2,809
82-8871-615024-1	Inv Income Deposit	36,015	0	0	0	0	36,015	36,015	0	36,015
82-8871-615025-1	Inv Income Deposit - Atkins	551	0	0	0	0	551	551	0	551
82-8871-615026-1	Inv Income Deposit - Heritage	20,786	0	0	0	0	20,786	20,786	0	20,786
82-8871-615027-2	Inv Income Deposit - Jenkins	0	0	3,133	0	0	3,133	3,133	0	3,133
82-8871-615028-1	Inv Income Deposit - Preservation	1,180	(25)	0	0	0	1,180	1,180	(25)	1,205
82-8871-615038-1	Inv. Inc Deposit - FDN Distrib'n	2,771	2,018	0	0	0	2,771	2,771	2,018	753
82-1040-613115-3	FMS - Interest	0	0	0	0	(6,686)	0	0	(6,686)	6,686
82-1042-613115-3	FMS - Interest	0	0	0	0	36,051	19,779	19,779	36,051	(16,272)
Total Income from Endow Fds Held by Fdn										
		103,024	113,334	9,383	0	39,399	132,186	132,186	152,733	(20,547)
Income on Investments										
82-8871-622015-1	PNC - Interest	600	3,634	0	0	0	600	600	3,634	(3,034)
82-8871-622060-1	PNC - Fees	0	(55)	0	0	0	0	0	(55)	55
Total Income on Investments										
		600	3,579	0	0	0	600	600	3,579	(2,979)
Realized & Unrealized Gain(Loss)										
82-1040-643115-3	Fms-Unrealized GAIN/(Loss)	0	0	0	0	31,306	0	0	31,306	(31,306)
82-1042-641084-3	FMS-SPENDING FORMULA PLA	0	0	0	0	8,780	0	0	8,780	(8,780)
82-1042-643115-3	Fms-Unrealized GAIN/(Loss)	0	0	0	0	9,952	0	0	9,952	(9,952)
82-8871-642025-1	IMS - Realized Gain/(Loss)	0	8,909	0	0	0	0	0	8,909	(8,909)
82-8871-642025-3	IMS - Realized Gain/(Loss)	0	0	0	0	295	0	0	295	(295)
82-8871-645030-1	Other - Unrealized Gain/(Loss)	0	247,812	0	0	0	0	0	247,812	(247,812)
82-8871-645030-3	Other - Unrealized Gain/(Loss)	0	0	0	0	20,941	0	0	20,941	(20,941)

Presbyterian Church (USA)

PHS Statement of Activities and Changes in Net Assets

The Year Ended December 31, 2023 - Preliminary

		UNDESIGNATED		DESIGNATED		RESTRICT	ANNUAL	GRAND TOTAL		
		YTD Budget	YTD Actual	YTD Budget	YTD Actual	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actual	YTD Variance
82-8871-647025-1	PNC - Realized Gain/(Loss)	0	(546)	0	0	0	0	0	(546)	546
82-8871-647030-1	PNC - Unrealized Gain/(Loss)	0	1,176	0	0	0	0	0	1,176	(1,176)
82-1042-683115-3	Realized Gain / (Loss) Plan 3115	0	0	0	0	(8,251)	0	0	(8,251)	8,251
	Total Realized & Unrealized Gain(Loss)	0	257,350	0	0	63,023	0	0	320,373	(320,373)
	Total Investment Return	103,624	374,263	9,383	0	102,422	132,786	132,786	476,686	(343,900)
	Other									
82-8871-691610-1	Parking Income	5,000	14,483	0	0	0	5,000	5,000	14,483	(9,483)
	Total Other	5,000	14,483	0	0	0	5,000	5,000	14,483	(9,483)
	Total Revenue, gains, and other support	501,974	662,106	9,383	(28,429)	429,091	531,136	531,136	1,062,767	(531,631)
	Expenses									
	Public Services									
82-8863-844404-1	Subs & Dues	2,500	400	0	0	0	2,500	2,500	400	2,100
82-8863-844450-1	Aquisition Of Mtls	1,000	73	0	0	0	1,000	1,000	73	927
	Total Public Services	3,500	473	0	0	0	3,500	3,500	473	3,027
	Journal									
82-8862-800100-1	Salary	10,831	10,994	0	0	0	10,831	10,831	10,994	(163)
82-8862-800200-1	Benefits	0	443	0	0	0	0	0	443	(443)
82-8862-839999-1	Miscellaneous Expense	0	98	0	0	0	0	0	98	(98)
82-8862-844437-1	Printing	17,000	14,806	0	0	0	17,000	17,000	14,806	2,194
	Total Journal	27,831	26,341	0	0	0	27,831	27,831	26,341	1,490
	Technical Services									
82-8866-800100-1	Salary	32,178	8,627	0	0	0	32,178	32,178	8,627	23,551
82-8866-800200-1	Benefits	8,569	3,734	0	0	0	8,569	8,569	3,734	4,835
82-8866-830750-1	Computers	4,600	3,996	0	0	0	4,600	4,600	3,996	604
82-8866-830760-1	Software	12,500	10,329	0	0	0	12,500	12,500	10,329	2,171
82-8866-831202-1	Consultant Fees	24,000	9,169	0	0	0	24,000	24,000	9,169	14,831

Presbyterian Church (USA)

PHS Statement of Activities and Changes in Net Assets

The Year Ended December 31, 2023 - Preliminary

		UNDESIGNATED		DESIGNATED		RESTRICT	ANNUAL	GRAND TOTAL		
		YTD Budget	YTD Actual	YTD Budget	YTD Actual	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actual	YTD Variance
82-8866-837105-1	Website Fees - MSG 1%	3,800	4,752	0	0	0	3,800	3,800	4,752	(952)
Total Technical Services		85,647	40,607	0	0	0	85,647	85,647	40,607	45,040
Digital Services										
82-8861-812229-1	Travel - Director of Development	0	0	0	0	0	0	0	0	0
82-8861-830100-1	Postage	0	50	0	0	0	0	0	50	(50)
82-8861-830760-1	Software	0	0	0	0	0	0	0	0	0
82-8861-844405-1	Audio Visual Digitization	1,500	3,198	0	0	0	1,500	1,500	3,198	(1,698)
82-8861-844410-1	Microfilm Special & Proj	3,000	135	0	0	0	3,000	3,000	135	2,865
82-8861-844415-1	Program - Work	6,200	5,778	0	0	0	6,200	6,200	5,778	422
82-8867-830710-1	Equipment - Office Machines	2,100	2,000	0	0	0	2,100	2,100	2,000	100
Total Digital Services		12,800	11,162	0	0	0	12,800	12,800	11,162	1,638
Conservation										
82-8864-844448-1	Preservation	9,690	10,286	0	0	0	9,690	9,690	10,286	(596)
Total Conservation		9,690	10,286	0	0	0	9,690	9,690	10,286	(596)
Administration										
82-8868-830720-1	Furniture and Fixtures	2,300	1,554	0	0	0	2,300	2,300	1,554	746
Total Administration		2,300	1,554	0	0	0	2,300	2,300	1,554	746
Maintenance Building and Grounds										
82-8869-830620-1	Repairs - Building and Equipment	12,400	6,909	0	0	0	12,400	12,400	6,909	5,491
Total Maintenance Building and Grounds		12,400	6,909	0	0	0	12,400	12,400	6,909	5,491
Development										
82-8870-800100-1	Salary	158,350	159,372	0	0	0	158,350	158,350	159,372	(1,022)
82-8870-800200-1	Benefits	21,422	62,715	0	0	0	21,422	21,422	62,715	(41,293)
82-8870-812100-1	Travel	10,000	1,245	0	0	0	10,000	10,000	1,245	8,755
82-8870-812229-1	Travel - Director of Development	0	8,956	0	0	0	0	0	8,956	(8,956)
82-8870-822100-1	Meeting Expense	5,000	7,337	0	0	0	5,000	5,000	7,337	(2,337)
82-8870-830100-1	Postage	5,000	1,407	0	0	0	5,000	5,000	1,407	3,593

Presbyterian Church (USA)

PHS Statement of Activities and Changes in Net Assets

The Year Ended December 31, 2023 - Preliminary

		UNDESIGNATED		DESIGNATED		RESTRICT	ANNUAL	GRAND TOTAL		
		YTD Budget	YTD Actual	YTD Budget	YTD Actual	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actual	YTD Variance
82-8870-830200-1	Stationery	10,000	8,325	0	0	0	10,000	10,000	8,325	1,675
82-8870-830760-1	Software	7,500	714	0	0	0	7,500	7,500	714	6,786
82-8870-836170-1	Staff Development	1,500	173	0	0	0	1,500	1,500	173	1,327
82-8870-849010-1	Capital Campaign Expense	10,000	0	0	0	0	10,000	10,000	0	10,000
82-8870-849010-3	Capital Campaign Expense	0	0	0	0	758	0	0	758	(758)
Total Development		228,772	250,245	0	0	758	228,772	228,772	251,003	(22,231)
Communications										
82-8865-800100-1	Salary	17,764	2,702	0	0	0	17,764	17,764	2,702	15,062
82-8865-800100-3	Salary	0	0	0	0	23,415	0	0	23,415	(23,415)
82-8865-800200-1	Benefits	4,763	207	0	0	0	4,763	4,763	207	4,556
82-8865-800200-3	Benefits	0	0	0	0	7,743	0	0	7,743	(7,743)
82-8865-830100-1	Postage	4,000	1,791	0	0	0	4,000	4,000	1,791	2,209
82-8865-830200-1	Stationery	8,000	265	0	0	0	8,000	8,000	265	7,735
82-8865-830760-1	Software	1,000	1,328	0	0	0	1,000	1,000	1,328	(328)
82-8865-830840-3	NEH Grants	0	0	0	0	24,688	0	0	24,688	(24,688)
82-8865-836497-1	Research Projects	1,500	0	0	0	0	1,500	1,500	0	1,500
82-8865-837103-1	Research Fellowship	7,500	(7,500)	0	0	0	7,500	7,500	(7,500)	15,000
82-8865-837103-3	Research Fellowship	0	0	0	0	17,530	0	0	17,530	(17,530)
82-8865-837120-1	Promotion	7,000	4,686	0	0	0	7,000	7,000	4,686	2,314
82-8865-839075-1	Newsletter	2,000	5,387	0	0	0	2,000	2,000	5,387	(3,387)
82-8865-839999-1	Miscellaneous Expense	500	0	0	0	0	500	500	0	500
82-8865-844401-1	Promo/Marketing	2,000	1,132	0	0	0	2,000	2,000	1,132	868
Total Communications		56,027	9,998	0	0	73,376	56,027	56,027	83,374	(27,347)
Interest Expense										
82-8871-830900-1	Interest Payments	0	7,113	0	0	0	0	0	7,113	(7,113)
Total Interest Expense		0	7,113	0	0	0	0	0	7,113	(7,113)
Depreciation										
82-8873-839955-2	Depreciation	0	0	84,802	97,119	0	84,802	84,802	97,119	(12,317)
Total Depreciation		0	0	84,802	97,119	0	84,802	84,802	97,119	(12,317)

Presbyterian Church (USA)

PHS Statement of Activities and Changes in Net Assets

The Year Ended December 31, 2023 - Preliminary

	UNDESIGNATED		DESIGNATED		RESTRICT	ANNUAL	GRAND TOTAL		
	YTD Budget	YTD Actual	YTD Budget	YTD Actual	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actual	YTD Variance
Total Expenses	438,967	364,686	84,802	97,119	74,134	523,769	523,769	535,939	(12,170)
ECO Support & Other Adjustments									
ECO Support (Transfers)									
82-8873-947500-2 Adjustment - Plant Fund Purchases	0	0	0	(69,092)	0	0	0	(69,092)	69,092
Total ECO Support (Transfers)	0	0	0	69,092	0	0	0	69,092	(69,092)
Classification Adjustment									
82-8871-947022-2 Net Asset Reconciliation 2022	0	0	0	(28,429)	0	0	0	(28,429)	28,429
82-8871-947022-3 Net Asset Reconciliation 2022	0	0	0	0	22,350	0	0	22,350	(22,350)
82-8871-947023-1 Net Asset Reconciliation Project 202	0	17,749	0	0	0	0	0	17,749	(17,749)
82-8871-947023-3 Net Asset Reconciliation Project 202	0	0	0	0	(17,749)	0	0	(17,749)	17,749
Total Classification Adjustment	0	(17,749)	0	28,429	(4,601)	0	0	6,079	(6,079)
Total ECO Support & Other Adjustments	0	(17,749)	0	97,522	(4,601)	0	0	75,172	(75,172)
Change in net assets	63,007	279,671	(75,419)	(28,026)	350,356	7,367	7,367	602,001	(594,634)

Presbyterian Church (USA)

PHS Statement of Activities and Changes in Net Assets

The Year Ended December 31, 2023 - Preliminary

	UNDESIGNATED		DESIGNATED		RESTRICT	ANNUAL	GRAND TOTAL		
	YTD Budget	YTD Actual	YTD Budget	YTD Actual	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actual	YTD Variance
Total Expenses	438,967	364,686	84,802	97,119	74,134	523,769	523,769	535,939	(12,170)
ECO Support & Other Adjustments									
ECO Support (Transfers)									
82-8873-947500-2 Adjustment - Plant Fund Purchases	0	0	0	(69,092)	0	0	0	(69,092)	69,092
Total ECO Support (Transfers)	0	0	0	69,092	0	0	0	69,092	(69,092)
Classification Adjustment									
82-8871-947022-2 Net Asset Reconciliation 2022	0	0	0	(28,429)	0	0	0	(28,429)	28,429
82-8871-947022-3 Net Asset Reconciliation 2022	0	0	0	0	22,350	0	0	22,350	(22,350)
82-8871-947023-1 Net Asset Reconciliation Project 202	0	17,749	0	0	0	0	0	17,749	(17,749)
82-8871-947023-3 Net Asset Reconciliation Project 202	0	0	0	0	(17,749)	0	0	(17,749)	17,749
Total Classification Adjustment	0	(17,749)	0	28,429	(4,601)	0	0	6,079	(6,079)
Total ECO Support & Other Adjustments	0	(17,749)	0	97,522	(4,601)	0	0	75,172	(75,172)
Change in net assets	63,007	279,671	(75,419)	(28,026)	350,356	7,367	7,367	602,001	(594,634)

Presbyterian Church (USA)

Statement of Activities for Per Capita

The Year Ended December 31, 2023 - Preliminary

		UNDESIGNATED		DESIGNATED		RESTRICT	ANNUAL	GRAND TOTAL		
		YTD Budget	YTD Actual	YTD Budget	YTD Actuals	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actuals	Variance
<i>Mid Council Relations</i>										
80-8832-800100-1	Salary	382,044	313,386	0	0	0	382,044	382,044	313,386	(68,658)
80-8832-800200-1	Benefits	136,161	130,820	0	0	0	136,161	136,161	130,820	(5,341)
80-8832-812100-1	Travel	5,000	7,232	0	0	0	5,000	5,000	7,232	2,232
80-8832-812213-1	TRAVEL- Associate for Mid-C	15,000	3,724	0	0	0	15,000	15,000	3,724	(11,276)
80-8832-812214-1	TRAVEL- Manager Equity an	10,000	0	0	0	0	10,000	10,000	0	(10,000)
80-8832-812215-1	TRAVEL- Manager Korean-S	10,000	6,007	0	0	0	10,000	10,000	6,007	(3,993)
80-8832-812216-1	TRAVEL- GANC Coordinato	5,000	10,868	0	0	0	5,000	5,000	10,868	5,868
80-8832-812217-1	TRAVEL- Manager of Denom	5,000	1,488	0	0	0	5,000	5,000	1,488	(3,512)
80-8832-830100-1	Postage	250	890	0	0	0	250	250	890	640
80-8832-830200-1	Stationery	500	0	0	0	0	500	500	0	(500)
80-8832-841000-1	Program Costs	17,000	0	0	0	0	17,000	17,000	0	(17,000)
80-8832-841100-1	Mid Council Training	35,000	46,758	0	0	0	35,000	35,000	46,758	11,758
80-8832-841540-1	Moderator's Conference	6,000	5,548	0	0	0	6,000	6,000	5,548	(452)
Total Mid Council Relations		626,955	526,720	0	0	0	626,955	626,955	526,720	(100,235)
Total Mid Council Ministries		1,978,194	1,850,785	64,400	79,618	0	2,042,594	2,042,594	1,930,403	(112,191)
<i>Office of the Stated Clerk</i>										
<i>Administration</i>										
80-8799-800100-1	Salary	351,104	985,570	0	0	0	351,104	351,104	985,570	634,466
80-8799-800100-2	Salary	0	0	820,000	0	0	820,000	820,000	0	(820,000)
80-8799-800200-1	Benefits	369,665	372,519	0	0	0	369,665	369,665	372,519	2,854
80-8799-812100-1	Travel-Stated Clerk	5,000	34,561	0	0	0	5,000	5,000	34,561	29,561
80-8799-812218-1	TRAVEL - STATED CLERK	25,000	27,822	0	0	0	25,000	25,000	27,822	2,822
80-8799-812219-1	TRAVEL- Deputy Stated Cler	10,000	32,332	0	0	0	10,000	10,000	32,332	22,332
80-8799-812220-1	TRAVEL- Associate Director	5,000	4,537	0	0	0	5,000	5,000	4,537	(463)
80-8799-812221-1	TRAVEL- Associate Director	5,000	1,931	0	0	0	5,000	5,000	1,931	(3,069)
80-8799-812222-1	TRAVEL- Manager Meeting S	12,000	13,606	0	0	0	12,000	12,000	13,606	1,606
80-8799-812223-1	TRAVEL- Manager GA Busin	5,000	8,960	0	0	0	5,000	5,000	8,960	3,960
80-8799-812224-1	TRAVEL- Program Assistant	2,000	14,012	0	0	0	2,000	2,000	14,012	12,012
80-8799-830551-1	Emerging Developments	10,000	457	0	0	0	10,000	10,000	457	(9,543)

Presbyterian Church (U.S.A.)

Statement of Financial Position for Per Capita & PHS

December 31, 2023 and 2022

Preliminary - Subject to Audit

	Per Capita 12/31/2023	PHS 12/31/2023	Total 12/31/2023	Per Capita 12/31/2022	PHS 12/31/2022	Total 12/31/2022
Assets						
Cash and Cash Equivalents	\$893,670	\$153,725	\$1,047,395	\$840,711	\$111,623	\$952,334
Short-term Investments	\$565,913	\$32,185	\$598,097	\$225,140	\$42,406	\$267,546
OGA Foundation	\$1,185,619	\$0	\$1,185,619	\$1,169,308	\$0	\$1,169,308
Per Capita Investments	\$5,358,415	\$0	\$5,358,415	\$4,775,676	\$0	\$4,775,676
PHS Foundation Investments	\$0	\$3,666,945	\$3,666,945	\$0	\$3,383,086	\$3,383,086
Endowment Investments	\$0	\$945,610	\$945,610	\$0	\$874,457	\$874,457
Investment PILP	\$415,940	\$0	\$415,940	\$409,645	\$0	\$409,645
Apportionment Receivable - 2023	\$2,706,800	\$0	\$2,706,800	\$0	\$0	\$0
Apportionment Receivable - 2022	\$0	\$0	\$0	\$2,680,739	\$0	\$2,680,739
Apportionment Receivable - 2021	\$0	\$0	\$0	\$0	\$0	\$0
Allowance For Uncollectible Apportionments Receivable - Contributions from Congregations	(\$1,565,692)	\$0	(\$1,565,692)	(\$1,375,643)	\$0	(\$1,375,643)
Other Receivables/Interfund Receivable	\$193,517	\$165,194	\$358,711	\$37,039	\$133,524	\$170,563
Prepaid	\$15,298	\$0	\$15,298	\$2,946	\$0	\$2,946
Land, Building and Fixed Assets	\$1,743,086	\$4,330,652	\$6,073,738	\$1,387,707	\$4,261,560	\$5,649,267
Accumulated Depreciation	(\$1,291,643)	(\$3,461,592)	(\$4,753,234)	(\$1,075,274)	(\$3,364,473)	(\$4,439,746)
	<u>\$10,220,924</u>	<u>\$5,832,719</u>	<u>\$16,053,643</u>	<u>\$9,077,995</u>	<u>\$5,442,183</u>	<u>\$14,520,178</u>
Liabilities And Net Assets						
Liabilities						
Accounts Payable - PMA (Interfund)	\$444,607	\$542,156	\$986,764	\$0	\$720,514	\$720,514
Accounts Payable	\$32,289	\$0	\$32,289	\$27,072	\$0	\$27,072
Deferred Revenue - Special Event	\$116,000	\$0	\$116,000	\$116,000	\$0	\$116,000
Receipts in Process/Other	\$37,423	\$0	\$37,423	\$5,922	\$0	\$5,922
Loan from PILP	\$0	\$159,773	\$159,773	\$0	\$192,880	\$192,880
Total Liabilities	<u>\$630,320</u>	<u>\$701,929</u>	<u>\$1,332,249</u>	<u>\$148,994</u>	<u>\$913,394</u>	<u>\$1,062,388</u>
Net Assets:	<u>\$9,590,604</u>	<u>\$5,130,790</u>	<u>\$14,721,394</u>	<u>\$8,929,001</u>	<u>\$4,528,789</u>	<u>\$13,457,790</u>
Total Liabilities And Net Assets	<u>\$10,220,924</u>	<u>\$5,832,719</u>	<u>\$16,053,643</u>	<u>\$9,077,995</u>	<u>\$5,442,183</u>	<u>\$14,520,178</u>

Presbyterian Church (USA)
Statement of Activities for Per Capita
The Year Ended December 31, 2023 - Preliminary

80 - Per Capita

	UNDESIGNATED		DESIGNATED		RESTRICT	ANNUAL	GRAND TOTAL		
	YTD Budget	YTD Actual	YTD Budget	YTD Actuals	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actuals	Variance
Revenue, Gains and Other Support									
Contributions	12,308,507	11,855,434	0	0	0	12,308,507	12,308,507	11,855,434	453,073
Investment Return	213,000	728,138	0	0	0	213,000	213,000	728,138	(515,138)
Sales of Resources and Services	0	23,848	121,000	138,615	0	121,000	121,000	162,463	(41,463)
Other	(3,660,137)	(3,480,785)	40,400	44,498	0	(3,619,737)	(3,619,737)	(3,436,286)	(183,451)
Total Revenue, Gains and Other Support	8,861,370	9,126,636	161,400	183,114	0	9,022,770	9,022,770	9,309,749	(286,979)
Expenses									
Churchwide Ministries	2,396,933	2,362,095	0	0	0	2,396,933	2,396,933	2,362,095	(34,838)
Ecclesial & Ecumenical Ministries	1,098,939	279,294	0	706,776	75,000	1,098,939	1,098,939	1,061,071	(37,868)
Mid Council Ministries	1,978,194	1,850,785	64,400	79,618	0	2,042,594	2,042,594	1,930,403	(112,191)
Office of the Stated Clerk	1,704,939	2,089,106	917,000	191,052	0	2,621,939	2,621,939	2,280,157	(341,782)
Other OGA and Depreciation Expense	325,000	0	0	216,369	0	325,000	325,000	216,369	(108,631)
Uncollectible Apportionments	1,186,226	1,553,958	0	0	0	1,186,226	1,186,226	1,553,958	367,732
Committed for Subsequent Assemblies	1,448,693	0	0	0	0	1,448,693	1,448,693	0	(1,448,693)
Total Expenses	10,138,924	8,135,238	981,400	1,193,816	75,000	11,120,324	11,120,324	9,404,053	(1,716,271)
Change in net assets before transfers	(1,277,554)	991,398	(820,000)	(1,010,702)	(75,000)	(2,097,554)	(2,097,554)	(94,304)	(2,003,250)
ECO & Other (Transfers)									
<i>ECO & Other (Transfers)</i>	<i>0</i>	<i>(1,986,289)</i>	<i>0</i>	<i>2,667,197</i>	<i>75,000</i>	<i>0</i>	<i>0</i>	<i>755,908</i>	<i>755,908</i>
Total ECO & Other (Transfers)	0	(1,986,289)	0	2,667,197	75,000	0	0	755,908	755,908
Change in net assets	(1,277,554)	(994,892)	(820,000)	1,656,495	0	(2,097,554)	(2,097,554)	661,603	(2,759,157)

Presbyterian Church (USA)

Statement of Activities for Per Capita

The Year Ended December 31, 2023 - Preliminary

80 - Per Capita

		UNDESIGNATED		DESIGNATED		RESTRICT	ANNUAL	GRAND TOTAL		
		YTD Budget	YTD Actual	YTD Budget	YTD Actuals	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actuals	Variance
<i>Revenue, Gains and Other Support</i>										
<i>Contributions</i>										
Congregations										
80-1040-601200-1	Per Capita Apportionments	12,158,507	11,759,097	0	0	0	12,158,507	12,158,507	11,759,097	399,410
80-1040-601310-1	Unrestricted Giving - Allocatic	0	3,075	0	0	0	0	0	3,075	(3,075)
	Total	12,158,507	11,762,172	0	0	0	12,158,507	12,158,507	11,762,172	396,335
	Total Congregations	12,158,507	11,762,172	0	0	0	12,158,507	12,158,507	11,762,172	396,335
Gifts, bequests and grants										
80-1040-603110-1	Unrestricted Bequests - Alloca	150,000	93,262	0	0	0	150,000	150,000	93,262	56,738
	Total Gifts, bequests and grants	150,000	93,262	0	0	0	150,000	150,000	93,262	56,738
	Total Contributions	12,308,507	11,855,434	0	0	0	12,308,507	12,308,507	11,855,434	453,073
<i>Investment Return</i>										
Income from Endow Fds Held by Fdn										
80-1040-611015-1	FMS - Interest	200,000	13,737	0	0	0	200,000	200,000	13,737	186,263
80-1040-615015-1	Other - Interest	13,000	179,235	0	0	0	13,000	13,000	179,235	(166,235)
	Total Inc from Endow Fds Held by Fdn	213,000	192,972	0	0	0	213,000	213,000	192,972	20,028
Income on Investments										
80-1040-621015-1	PILP - Interest	0	6,295	0	0	0	0	0	6,295	(6,295)
80-1040-622015-1	PNC - Interest	0	37,621	0	0	0	0	0	37,621	(37,621)
80-1040-622060-1	PNC - Fees	0	(2,303)	0	0	0	0	0	(2,303)	2,303
	Total Income on Investments	0	41,613	0	0	0	0	0	41,613	(41,613)
Realized & Unrealized Net Gain (loss) Inv										
80-1040-642025-1	IMS - Realized Gain/(Loss)	0	45,569	0	0	0	0	0	45,569	(45,569)
80-1040-645030-1	Other - Unrealized Gain/(Loss)	0	427,159	0	0	0	0	0	427,159	(427,159)

Presbyterian Church (USA)
Statement of Activities for Per Capita
The Year Ended December 31, 2023 - Preliminary

		UNDESIGNATED		DESIGNATED		RESTRICT	ANNUAL	GRAND TOTAL		
		YTD Budget	YTD Actual	YTD Budget	YTD Actuals	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actuals	Variance
80-1040-647025-1	PNC - Realized Gain/(Loss)	0	(20,009)	0	0	0	0	0	(20,009)	20,009
80-1040-647030-1	PNC - Unrealized Gain/(Loss)	0	40,833	0	0	0	0	0	40,833	(40,833)
	Total Realized & Unreal Net Gain (loss) Inv	0	493,552	0	0	0	0	0	493,552	(493,552)
	Total Investment return	213,000	728,138	0	0	0	213,000	213,000	728,138	(515,138)
	Sales of Resources and Services									
80-1040-675000-1	Special Events Income	0	23,848	0	0	0	0	0	23,848	(23,848)
80-1040-675000-2	Special Events Income	0	0	0	126	0	0	0	126	(126)
80-8799-670615-2	Resource Sales	0	0	121,000	115,989	0	121,000	121,000	115,989	5,011
80-8799-672003-2	Program Services-External	0	0	0	22,500	0	0	0	22,500	(22,500)
	Total Sales of Resources and Services	0	23,848	121,000	138,615	0	121,000	121,000	162,463	(41,463)
	Other									
80-1040-691515-1	Miscellaneous Income	2,000	113,659	0	0	0	2,000	2,000	113,659	(111,659)
80-8799-691505-2	Sale of Assets	0	0	0	150	0	0	0	150	(150)
80-8799-691515-2	Miscellaneous Income	0	0	0	500	0	0	0	500	(500)
80-8810-691560-2	Ordination Exam Revenue	0	0	40,400	38,933	0	40,400	40,400	38,933	1,467
80-8810-691612-2	Revenue - Mid Council Minist	0	0	0	4,915	0	0	0	4,915	(4,915)
80-8829-601220-1	Per Capita Apportionment - Al	(2,747,821)	(2,801,363)	0	0	0	(2,747,821)	(2,747,821)	(2,801,363)	53,542
80-8844-601220-1	Per Capita Apportionment - Al	(914,316)	(793,081)	0	0	0	(914,316)	(914,316)	(793,081)	(121,235)
	Total Other	(3,660,137)	(3,480,785)	40,400	44,498	0	(3,619,737)	(3,619,737)	(3,436,286)	(183,451)
	Total Revenue, Gains and Other Support	8,861,370	9,126,636	161,400	183,114	0	9,022,770	9,022,770	9,309,749	(286,979)
	Expenses									
	<i>Chruchwide Ministries</i>									
	Assembly Operations									
	Commissioner & Advisory Delegate									
80-8780-810527-1	Commissioner Travel	0	313	0	0	0	0	0	313	313
80-8780-831411-1	Commissioner Supplies/Servic	0	1,891	0	0	0	0	0	1,891	1,891
	Total Commissioner & Advisory Delegate	0	2,204	0	0	0	0	0	2,204	2,204

Presbyterian Church (USA)

Statement of Activities for Per Capita

The Year Ended December 31, 2023 - Preliminary

		UNDESIGNATED		DESIGNATED		RESTRICT	ANNUAL	GRAND TOTAL		
		YTD Budget	YTD Actual	YTD Budget	YTD Actuals	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actuals	Variance
Place of Meeting										
80-8780-841667-1	Miscellaneous	5,000	898	0	0	0	5,000	5,000	898	(4,102)
	Total Place of Meeting	5,000	898	0	0	0	5,000	5,000	898	(4,102)
Committees at GA										
80-8780-841535-1	Administrative Grant-COLA	0	24,000	0	0	0	0	0	24,000	24,000
	Total Committees at GA	0	24,000	0	0	0	0	0	24,000	24,000
Worship										
80-8780-839999-1	Miscellaneous Expense	0	9,250	0	0	0	0	0	9,250	9,250
	Total Worship	0	9,250	0	0	0	0	0	9,250	9,250
	Total Assembly Operations	5,000	36,352	0	0	0	5,000	5,000	36,352	31,352
Assembly Support										
80-8780-800100-1	Salary	0	27,142	0	0	0	0	0	27,142	27,142
80-8780-800200-1	Benefits	0	10,636	0	0	0	0	0	10,636	10,636
80-8780-812100-1	Travel	0	3,409	0	0	0	0	0	3,409	3,409
80-8780-812101-1	Travel Consultant - Groupize	0	2,394	0	0	0	0	0	2,394	2,394
80-8780-830825-1	OGA Exhibit Support	0	290	0	0	0	0	0	290	290
80-8780-831156-1	Other Contract Services	160,000	0	0	0	0	160,000	160,000	0	(160,000)
	Total Assembly Support	160,000	43,870	0	0	0	160,000	160,000	43,870	(116,130)
Permanent & Sp. Committees										
80-8795-822100-1	Meeting Expense	8,874	0	0	0	0	8,874	8,874	0	(8,874)
80-8795-839999-1	Miscellaneous Expense	0	187	0	0	0	0	0	187	187
80-8795-840386-1	225 GA FIN - 10 Funding Con	14,784	22,062	0	0	0	14,784	14,784	22,062	7,278
80-8795-840387-1	225 GA FIN-10 Unification Cc	44,602	59,596	0	0	0	44,602	44,602	59,596	14,994
80-8795-840389-1	225 GA GA-MC-12 Special Cc	10,410	1,937	0	0	0	10,410	10,410	1,937	(8,473)
80-8795-840390-1	225 GA MC-04 Task Force fo	13,802	5,407	0	0	0	13,802	13,802	5,407	(8,395)
80-8795-840391-1	225 GA ENV-02 Investing in ε	16,332	2,000	0	0	0	16,332	16,332	2,000	(14,332)
80-8795-840392-1	225 GA TWE-08 Special Com	18,730	6,225	0	0	0	18,730	18,730	6,225	(12,505)

Presbyterian Church (USA)
Statement of Activities for Per Capita
The Year Ended December 31, 2023 - Preliminary

		UNDESIGNATED		DESIGNATED		RESTRICT	ANNUAL	GRAND TOTAL		
		YTD Budget	YTD Actual	YTD Budget	YTD Actuals	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actuals	Variance
80-8795-840393-1	225 GA ROD-01 Resource Gu	15,500	0	0	0	0	15,500	15,500	0	(15,500)
80-8795-840394-1	225 GA RGJ-09 Scholship/Gra	70,000	0	0	0	0	70,000	70,000	0	(70,000)
80-8795-840395-1	225 GA RGJ-10 ACSWP Reap	12,500	12,500	0	0	0	12,500	12,500	12,500	0
80-8795-840396-1	225 GA RGJ-12 Special Comn	18,874	0	0	0	0	18,874	18,874	0	(18,874)
80-8795-840397-1	225 GA MOV-01 2020 Vision	7,392	0	0	0	0	7,392	7,392	0	(7,392)
80-8795-840398-1	225 GA STAN-36 Special Con	13,802	9,813	0	0	0	13,802	13,802	9,813	(3,989)
80-8795-840400-1	225GA GA-MC-02 Updating \	10,550	0	0	0	0	10,550	10,550	0	(10,550)
80-8798-841576-1	Permanent Judicial Commissio	36,360	21,438	0	0	0	36,360	36,360	21,438	(14,922)
80-8798-841700-1	General Assembly Nomm Com	23,000	14,382	0	0	0	23,000	23,000	14,382	(8,618)
80-8798-841722-1	Presbyterian Historical Societ	20,000	28,926	0	0	0	20,000	20,000	28,926	8,926
80-8798-841762-1	Committee on Ecumenical & I	28,725	15,727	0	0	0	28,725	28,725	15,727	(12,998)
80-8798-846710-1	Committee On Representation	34,744	14,255	0	0	0	34,744	34,744	14,255	(20,489)
80-8798-846717-1	Adv Cmte On Constitution	26,055	7,842	0	0	0	26,055	26,055	7,842	(18,213)
80-8798-848010-1	Advisory Committee on Litigat	4,800	0	0	0	0	4,800	4,800	0	(4,800)
80-8798-848043-1	Stated Clerk Reveiw/Nominati	25,000	11,612	0	0	0	25,000	25,000	11,612	(13,388)
80-8798-848044-1	Comm On Office of General A	42,500	29,313	0	0	0	42,500	42,500	29,313	(13,187)
	Total Permanent & Sp. Committees	517,336	263,223	0	0	0	517,336	517,336	263,223	(254,113)
Records & Historical Services										
80-8822-800100-1	Salary	74,615	82,125	0	0	0	74,615	74,615	82,125	7,510
80-8822-800103-1	Overtime	0	1,611	0	0	0	0	0	1,611	1,611
80-8822-800200-1	Benefits	35,519	46,303	0	0	0	35,519	35,519	46,303	10,784
80-8822-830400-1	Office Supplies	7,650	4,360	0	0	0	7,650	7,650	4,360	(3,290)
80-8822-830500-1	Telephone	0	5,506	0	0	0	0	0	5,506	5,506
80-8822-830620-1	Repairs - Building and Equipm	17,000	29,254	0	0	0	17,000	17,000	29,254	12,254
80-8822-831130-1	Contract Services - Security	10,000	21,091	0	0	0	10,000	10,000	21,091	11,091
80-8822-831132-1	Contract Services - Elevators	4,500	5,357	0	0	0	4,500	4,500	5,357	857
80-8822-831134-1	Contract Services - A/C	30,000	39,399	0	0	0	30,000	30,000	39,399	9,399
80-8822-831150-1	Bldg-Contract Serv - Fire	4,000	3,075	0	0	0	4,000	4,000	3,075	(925)
80-8822-831180-1	Storage/Distribution	13,000	13,237	0	0	0	13,000	13,000	13,237	237
80-8822-832109-1	Utilities	9,000	14,655	0	0	0	9,000	9,000	14,655	5,655
80-8822-832110-1	Utilities-Electricity	112,000	102,215	0	0	0	112,000	112,000	102,215	(9,785)

Presbyterian Church (USA)

Statement of Activities for Per Capita

The Year Ended December 31, 2023 - Preliminary

		UNDESIGNATED		DESIGNATED		RESTRICT	ANNUAL	GRAND TOTAL		
		YTD Budget	YTD Actual	YTD Budget	YTD Actuals	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actuals	Variance
80-8822-832190-1	Garbage and Sewer	7,000	3,719	0	0	0	7,000	7,000	3,719	(3,281)
80-8822-835001-1	Insurance	81,600	100,934	0	0	0	81,600	81,600	100,934	19,334
80-8822-836170-1	Staff Meals	3,500	2,796	0	0	0	3,500	3,500	2,796	(704)
80-8822-839951-1	Replacement Reserve	75,000	0	0	0	0	75,000	75,000	0	(75,000)
80-8823-800100-1	Salary	786,238	1,005,271	0	0	0	786,238	786,238	1,005,271	219,033
80-8823-800200-1	Benefits	314,228	414,354	0	0	0	314,228	314,228	414,354	100,126
80-8823-800302-1	Salary - Temporary	1,000	0	0	0	0	1,000	1,000	0	(1,000)
80-8823-800755-1	Moving Expense	0	11,813	0	0	0	0	0	11,813	11,813
80-8823-812100-1	Travel	9,000	15,300	0	0	0	9,000	9,000	15,300	6,300
80-8823-812200-1	TRAVEL- Executive Director	12,000	9,714	0	0	0	12,000	12,000	9,714	(2,286)
80-8823-812201-1	TRAVEL- Public Service Assc	2,000	1,769	0	0	0	2,000	2,000	1,769	(231)
80-8823-812202-1	TRAVEL- Director of Program	2,000	1,770	0	0	0	2,000	2,000	1,770	(230)
80-8823-812203-1	TRAVEL- Director and Comm	4,000	4,900	0	0	0	4,000	4,000	4,900	900
80-8823-830100-1	Postage	5,500	6,007	0	0	0	5,500	5,500	6,007	507
80-8823-830400-1	Office Supplies	4,200	2,330	0	0	0	4,200	4,200	2,330	(1,870)
80-8823-830500-1	Telephone	6,200	1,243	0	0	0	6,200	6,200	1,243	(4,957)
80-8823-830620-1	Repairs - Building and Equipm	15,000	14,267	0	0	0	15,000	15,000	14,267	(733)
80-8823-830710-1	Equipment - Office Machines	32,640	16,993	0	0	0	32,640	32,640	16,993	(15,647)
80-8823-830770-1	Internet	20,400	22,125	0	0	0	20,400	20,400	22,125	1,725
80-8823-836170-1	Staff Development	10,567	4,526	0	0	0	10,567	10,567	4,526	(6,041)
80-8823-839999-1	Miscellaneous Expense	2,040	5,674	0	0	0	2,040	2,040	5,674	3,634
80-8823-842155-1	Library Comp Service	3,200	4,002	0	0	0	3,200	3,200	4,002	802
80-8870-822100-1	Meeting Expense	0	952	0	0	0	0	0	952	952
	Total Records & Historical Services	1,714,597	2,018,650	0	0	0	1,714,597	1,714,597	2,018,650	304,053
	Total Churchwide Ministries	2,396,933	2,362,095	0	0	0	2,396,933	2,396,933	2,362,095	(34,838)
	Ecclesial & Ecumenical Ministries									
	Ecumenical Ministries									
80-8803-841718-1	Ecum Assembly Rep	50,000	0	0	0	0	50,000	50,000	0	(50,000)
80-8803-841718-3	Ecum Assembly Rep	0	0	0	0	75,000	0	0	75,000	75,000
80-8803-841720-1	WCC Askings	350,000	0	0	0	0	350,000	350,000	0	(350,000)

Presbyterian Church (USA)

Statement of Activities for Per Capita

The Year Ended December 31, 2023 - Preliminary

		UNDESIGNATED		DESIGNATED		RESTRICT	ANNUAL	GRAND TOTAL		
		YTD Budget	YTD Actual	YTD Budget	YTD Actuals	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actuals	Variance
80-8803-841720-2	WCC Askings	0	0	0	350,000	0	0	0	350,000	350,000
80-8803-841737-1	Wld Alliance Askings	180,000	0	0	0	0	180,000	180,000	0	(180,000)
80-8803-841737-2	Wld Alliance Askings	0	0	0	180,000	0	0	0	180,000	180,000
80-8803-841746-1	NCC Askings	140,000	0	0	0	0	140,000	140,000	0	(140,000)
80-8803-841746-2	NCC Askings	0	0	0	140,000	0	0	0	140,000	140,000
80-8803-841750-1	Christian Churches Together E	6,000	6,000	0	0	0	6,000	6,000	6,000	0
80-8803-841761-1	COCU Askings	10,000	7,500	0	0	0	10,000	10,000	7,500	(2,500)
	Total Ecumenical Ministries	736,000	13,500	0	670,000	75,000	736,000	736,000	758,500	22,500
	Ecumenical Support									
80-8803-800100-1	Salary	218,354	166,000	0	0	0	218,354	218,354	166,000	(52,354)
80-8803-800200-1	Benefits	63,835	54,504	0	0	0	63,835	63,835	54,504	(9,331)
80-8803-812100-1	Travel	5,000	403	0	0	0	5,000	5,000	403	(4,597)
80-8803-812100-2	Travel	0	0	0	8,045	0	0	0	8,045	8,045
80-8803-812204-1	TRAVEL- Director Ecumenica	25,000	24,335	0	0	0	25,000	25,000	24,335	(665)
80-8803-812204-2	TRAVEL- Director Ecumenica	0	0	0	19,254	0	0	0	19,254	19,254
80-8803-830100-1	Postage	250	346	0	0	0	250	250	346	96
80-8803-830200-1	Stationery	500	0	0	0	0	500	500	0	(500)
80-8803-841719-1	Ecumenical Expense	50,000	20,206	0	0	0	50,000	50,000	20,206	(29,794)
80-8803-841719-2	Ecumenical Expense	0	0	0	9,477	0	0	0	9,477	9,477
	Total Ecumenical Support	362,939	265,794	0	36,776	0	362,939	362,939	302,571	(60,368)
	 Total Ecclesial & Ecumenical Ministries	 1,098,939	 279,294	 0	 706,776	 75,000	 1,098,939	 1,098,939	 1,061,071	 (37,868)
	Mid Council Ministries									
	Constitutional Interpretation									
80-8815-800100-1	Salary	217,236	181,362	0	0	0	217,236	217,236	181,362	(35,874)
80-8815-800200-1	Benefits	99,329	76,430	0	0	0	99,329	99,329	76,430	(22,899)
80-8815-812100-1	Travel	0	1,209	0	0	0	0	0	1,209	1,209
80-8815-812205-1	TRAVEL- Assoc. Dir Constitu	8,000	3,725	0	0	0	8,000	8,000	3,725	(4,275)
80-8815-812206-1	TRAVEL- Manager Judicial Pr	8,000	4,532	0	0	0	8,000	8,000	4,532	(3,468)
80-8815-830100-1	Postage	250	330	0	0	0	250	250	330	80

Presbyterian Church (USA)

Statement of Activities for Per Capita

The Year Ended December 31, 2023 - Preliminary

		UNDESIGNATED		DESIGNATED		RESTRICT	ANNUAL	GRAND TOTAL		
		YTD Budget	YTD Actual	YTD Budget	YTD Actuals	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actuals	Variance
80-8815-830200-1	Stationery	500	223	0	0	0	500	500	223	(277)
80-8815-841000-1	Program Costs	10,000	76	0	0	0	10,000	10,000	76	(9,924)
Total Constitutional Interpretation		343,315	267,886	0	0	0	343,315	343,315	267,886	(75,429)
Ordered Ministries & Certification										
80-8810-800100-1	Salary	609,942	687,546	0	0	0	609,942	609,942	687,546	77,604
80-8810-800103-1	Overtime	1,000	0	0	0	0	1,000	1,000	0	(1,000)
80-8810-800200-1	Benefits	245,691	255,473	0	0	0	245,691	245,691	255,473	9,782
80-8810-812100-1	Travel	2,000	4,838	0	0	0	2,000	2,000	4,838	2,838
80-8810-812207-1	TRAVEL- Director Mid-Coun	6,000	10,537	0	0	0	6,000	6,000	10,537	4,537
80-8810-812208-1	TRAVEL- Manager Prepartaio	9,000	6,003	0	0	0	9,000	9,000	6,003	(2,997)
80-8810-812209-1	TRAVEL- Manager of Advoca	6,000	5,237	0	0	0	6,000	6,000	5,237	(763)
80-8810-812210-1	TRAVEL- Manager Misistry E	9,000	7,355	0	0	0	9,000	9,000	7,355	(1,645)
80-8810-812211-1	TRAVEL- Manager of Call Pr	9,000	14,003	0	0	0	9,000	9,000	14,003	5,003
80-8810-812212-1	TRAVEL- Coordinator Office	2,500	1,889	0	0	0	2,500	2,500	1,889	(611)
80-8810-822100-1	Meeting Expense	32,716	0	0	0	0	32,716	32,716	0	(32,716)
80-8810-830100-1	Postage	700	214	0	0	0	700	700	214	(486)
80-8810-830200-1	Stationery	500	0	0	0	0	500	500	0	(500)
80-8810-840200-1	Communication	2,500	2,741	0	0	0	2,500	2,500	2,741	241
80-8810-840642-1	Program Proj	17,875	19,235	0	0	0	17,875	17,875	19,235	1,360
80-8810-840648-1	Project Manager Budger	16,000	0	0	0	0	16,000	16,000	0	(16,000)
80-8810-841700-1	General Assembly Nomm Com	0	1,052	0	0	0	0	0	1,052	1,052
80-8810-845100-1	Moderators Conferences	37,500	40,055	0	0	0	37,500	37,500	40,055	2,555
Total Ordered Ministries & Certification		1,007,924	1,056,179	0	0	0	1,007,924	1,007,924	1,056,179	48,255
Ordination										
80-8810-822100-2	Meeting Expense	0	0	45,784	51,406	0	45,784	45,784	51,406	5,622
80-8810-831217-2	Software Fees	0	0	15,000	21,143	0	15,000	15,000	21,143	6,143
80-8810-839060-2	Credit Card Discounts	0	0	1,616	1,687	0	1,616	1,616	1,687	71
80-8810-839061-2	Ordination Exam Refunds	0	0	0	1,160	0	0	0	1,160	1,160
80-8810-842462-2	Training	0	0	2,000	4,223	0	2,000	2,000	4,223	2,223
Total Ordination		0	0	64,400	79,618	0	64,400	64,400	79,618	15,218

Presbyterian Church (USA)

Statement of Activities for Per Capita

The Year Ended December 31, 2023 - Preliminary

		UNDESIGNATED		DESIGNATED		RESTRICT	ANNUAL	GRAND TOTAL		
		YTD Budget	YTD Actual	YTD Budget	YTD Actuals	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actuals	Variance
Mid Council Relations										
80-8832-800100-1	Salary	382,044	313,386	0	0	0	382,044	382,044	313,386	(68,658)
80-8832-800200-1	Benefits	136,161	130,820	0	0	0	136,161	136,161	130,820	(5,341)
80-8832-812100-1	Travel	5,000	7,232	0	0	0	5,000	5,000	7,232	2,232
80-8832-812213-1	TRAVEL- Associate for Mid-C	15,000	3,724	0	0	0	15,000	15,000	3,724	(11,276)
80-8832-812214-1	TRAVEL- Manager Equity an	10,000	0	0	0	0	10,000	10,000	0	(10,000)
80-8832-812215-1	TRAVEL- Manager Korean-S	10,000	6,007	0	0	0	10,000	10,000	6,007	(3,993)
80-8832-812216-1	TRAVEL- GANC Coordinato	5,000	10,868	0	0	0	5,000	5,000	10,868	5,868
80-8832-812217-1	TRAVEL- Manager of Denom	5,000	1,488	0	0	0	5,000	5,000	1,488	(3,512)
80-8832-830100-1	Postage	250	890	0	0	0	250	250	890	640
80-8832-830200-1	Stationery	500	0	0	0	0	500	500	0	(500)
80-8832-841000-1	Program Costs	17,000	0	0	0	0	17,000	17,000	0	(17,000)
80-8832-841100-1	Mid Council Training	35,000	46,758	0	0	0	35,000	35,000	46,758	11,758
80-8832-841540-1	Moderator's Conference	6,000	5,548	0	0	0	6,000	6,000	5,548	(452)
Total Mid Council Relations		626,955	526,720	0	0	0	626,955	626,955	526,720	(100,235)
Total Mid Council Ministries		1,978,194	1,850,785	64,400	79,618	0	2,042,594	2,042,594	1,930,403	(112,191)
Office of the Stated Clerk										
Administration										
80-8799-800100-1	Salary	351,104	985,570	0	0	0	351,104	351,104	985,570	634,466
80-8799-800100-2	Salary	0	0	820,000	0	0	820,000	820,000	0	(820,000)
80-8799-800200-1	Benefits	369,665	372,519	0	0	0	369,665	369,665	372,519	2,854
80-8799-812100-1	Travel-Stated Clerk	5,000	34,561	0	0	0	5,000	5,000	34,561	29,561
80-8799-812218-1	TRAVEL - STATED CLERK	25,000	27,822	0	0	0	25,000	25,000	27,822	2,822
80-8799-812219-1	TRAVEL- Deputy Stated Cler	10,000	32,332	0	0	0	10,000	10,000	32,332	22,332
80-8799-812220-1	TRAVEL- Associate Director	5,000	4,537	0	0	0	5,000	5,000	4,537	(463)
80-8799-812221-1	TRAVEL- Associate Director	5,000	1,931	0	0	0	5,000	5,000	1,931	(3,069)
80-8799-812222-1	TRAVEL- Manager Meeting S	12,000	13,606	0	0	0	12,000	12,000	13,606	1,606
80-8799-812223-1	TRAVEL- Manager GA Busin	5,000	8,960	0	0	0	5,000	5,000	8,960	3,960
80-8799-812224-1	TRAVEL- Program Assistant	2,000	14,012	0	0	0	2,000	2,000	14,012	12,012
80-8799-830551-1	Emerging Developments	10,000	457	0	0	0	10,000	10,000	457	(9,543)

Presbyterian Church (USA)

Statement of Activities for Per Capita

The Year Ended December 31, 2023 - Preliminary

	UNDESIGNATED		DESIGNATED		RESTRICT	ANNUAL	GRAND TOTAL		
	YTD Budget	YTD Actual	YTD Budget	YTD Actuals	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actuals	Variance
Total Administration	799,769	1,496,308	820,000	0	0	1,619,769	1,619,769	1,496,308	(123,461)
Human Resources									
80-8799-800755-1	Moving Expense	20,000	0	0	0	20,000	20,000	0	(20,000)
80-8799-830826-1	Dependent Care	10,000	0	0	0	10,000	10,000	0	(10,000)
80-8799-836160-1	Recruitment Costs	0	305	0	0	0	0	305	305
80-8799-836169-1	Staff Events	3,000	25,749	0	0	3,000	3,000	25,749	22,749
80-8799-836170-1	Staff Development	30,000	1,407	0	0	30,000	30,000	1,407	(28,593)
80-8799-836171-1	Staff Retreat	27,000	7,314	0	0	27,000	27,000	7,314	(19,686)
80-8799-839999-1	Miscellaneous Expense	2,000	10,900	0	0	2,000	2,000	10,900	8,900
80-8799-848045-1	Summer Events	50,000	29,260	0	0	50,000	50,000	29,260	(20,740)
Total Human Resources		142,000	74,934	0	0	142,000	142,000	74,934	(67,066)
Moderator									
80-8800-822200-1	Mod Tvl - Jan through June	7,250	3,897	0	0	7,250	7,250	3,897	(3,353)
80-8800-822201-1	Mod Tvl - July through Dec	14,500	23,377	0	0	14,500	14,500	23,377	8,877
80-8800-822202-1	Mod Spouse Tvl - Jan through	950	0	0	0	950	950	0	(950)
80-8800-822203-1	Mod Spouse Tvl - July throug	950	950	0	0	950	950	950	0
80-8800-830501-1	Telephone and Mailings - July	500	36	0	0	500	500	36	(464)
80-8800-830502-1	Telephone and Mailings - Janu	500	0	0	0	500	500	0	(500)
80-8800-839992-1	Moderator - Miscellaneous Jan	500	76	0	0	500	500	76	(424)
80-8800-839993-1	Moderator - Miscellaneous Jul	500	0	0	0	500	500	0	(500)
80-8800-841443-1	Emp Reimb Jul-Dec	9,500	2,250	0	0	9,500	9,500	2,250	(7,250)
80-8800-841543-1	Emp Reimb Jan-June	9,500	0	0	0	9,500	9,500	0	(9,500)
Total Moderator		44,650	30,585	0	0	44,650	44,650	30,585	(14,065)
Common Office Expenses									
80-8799-830100-1	Postage	2,000	1,914	0	0	2,000	2,000	1,914	(86)
80-8799-830200-1	Printing and Duplicating	1,500	1,133	0	0	1,500	1,500	1,133	(367)
80-8799-830400-1	Office Supplies	6,000	9,531	0	0	6,000	6,000	9,531	3,531
80-8799-830500-1	Telephone	0	32,154	0	0	0	0	32,154	32,154
80-8799-830504-1	Cellphones	30,000	0	0	0	30,000	30,000	0	(30,000)

Presbyterian Church (USA)

Statement of Activities for Per Capita

The Year Ended December 31, 2023 - Preliminary

		UNDESIGNATED		DESIGNATED		RESTRICT	ANNUAL	GRAND TOTAL		
		YTD Budget	YTD Actual	YTD Budget	YTD Actuals	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actuals	Variance
80-8799-830710-1	Equipment - Office Machines	500	0	0	0	0	500	500	0	(500)
	Total Common Office Expenses	40,000	44,732	0	0	0	40,000	40,000	44,732	4,732
New Initiatives										
80-8799-840351-1	Program - Hands & Feet	25,000	0	0	0	0	25,000	25,000	0	(25,000)
80-8799-840353-1	FD Project X	100,000	0	0	0	0	100,000	100,000	0	(100,000)
	Total New Initiatives	125,000	0	0	0	0	125,000	125,000	0	(125,000)
Communications										
80-8842-800100-1	Salary	306,929	275,993	0	0	0	306,929	306,929	275,993	(30,936)
80-8842-800200-1	Benefits	111,841	123,982	0	0	0	111,841	111,841	123,982	12,141
80-8842-812100-1	Travel	2,000	3,523	0	0	0	2,000	2,000	3,523	1,523
80-8842-812225-1	TRAVEL- Director of Commu	15,000	7,916	0	0	0	15,000	15,000	7,916	(7,084)
80-8842-812226-1	TRAVEL- Manager of Design	15,000	12,979	0	0	0	15,000	15,000	12,979	(2,021)
80-8842-830100-1	Postage	250	0	0	0	0	250	250	0	(250)
80-8842-830200-1	Stationery	500	0	0	0	0	500	500	0	(500)
80-8842-830627-1	Maintenance of Equip-AS400	1,500	0	0	0	0	1,500	1,500	0	(1,500)
80-8842-830635-1	Technology - Software	5,500	15,838	0	0	0	5,500	5,500	15,838	10,338
80-8842-830640-1	Technology - Hardware	10,000	2,314	0	0	0	10,000	10,000	2,314	(7,686)
80-8842-831605-1	Contract Programming	85,000	0	0	0	0	85,000	85,000	0	(85,000)
	Total Communications	553,520	442,546	0	0	0	553,520	553,520	442,546	(110,974)
Designated										
80-8799-701000-2	Cost of Sales	0	0	600	268	0	600	600	268	(332)
80-8799-701002-2	PPC SHIPPING CHARGES	0	0	3,000	(6,582)	0	3,000	3,000	(6,582)	(9,582)
80-8799-830770-2	Internet	0	0	0	769	0	0	0	769	769
80-8799-839060-2	Credit Card Discounts	0	0	8,500	6,150	0	8,500	8,500	6,150	(2,350)
80-8799-841292-2	PC Bix Contract Expense	0	0	0	125,382	0	0	0	125,382	125,382
80-8799-841559-2	Statistics Forms	0	0	900	781	0	900	900	781	(119)
80-8799-841912-2	Technology Upgrades	0	0	80,000	62,784	0	80,000	80,000	62,784	(17,216)
80-8799-846612-2	Book Of Order	0	0	4,000	1,500	0	4,000	4,000	1,500	(2,500)
	Total Designated	0	0	97,000	191,052	0	97,000	97,000	191,052	94,052

Presbyterian Church (USA)

Statement of Activities for Per Capita

The Year Ended December 31, 2023 - Preliminary

	UNDESIGNATED		DESIGNATED		RESTRICT	ANNUAL	GRAND TOTAL			
	YTD Budget	YTD Actual	YTD Budget	YTD Actuals	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actuals	Variance	
Total Office of the Stated Clerk	1,704,939	2,089,106	917,000	191,052	0	2,621,939	2,621,939	2,280,157	(341,782)	
Other OGA and Depreciation Expense										
80-8799-839951-1	Replacement Reserve	325,000	0	0	0	325,000	325,000	0	(325,000)	
80-8799-839955-2	Depreciation	0	0	0	216,369	0	0	216,369	216,369	
Total Other OGA and Depreciation Expense										
		325,000	0	0	216,369	0	325,000	325,000	216,369	(108,631)
Uncollectible Apportionments										
80-8829-839965-1	Uncollectible Apportionment	1,186,226	1,553,958	0	0	0	1,186,226	1,186,226	1,553,958	367,732
Total Uncollectible Apportionments										
		1,186,226	1,553,958	0	0	0	1,186,226	1,186,226	1,553,958	367,732
Committed for Subsequent Assemblies										
80-8829-839980-1	Subsequent GA's	1,448,693	0	0	0	0	1,448,693	1,448,693	0	(1,448,693)
Total Committed for Subsequent Assemblies										
		1,448,693	0	0	0	0	1,448,693	1,448,693	0	(1,448,693)
Total Expenses										
		10,138,924	8,135,238	981,400	1,193,816	75,000	11,120,324	11,120,324	9,404,053	(1,716,271)
Change in net assets before transfers										
		(1,277,554)	991,398	(820,000)	(1,010,702)	(75,000)	(2,097,554)	(2,097,554)	(94,304)	(2,003,250)
ECO & Other (Transfers)										
ECO & Other (Transfers)										
80-1040-910004-3	Transfer - Bequest	0	0	0	0	(72,156)	0	0	(72,156)	(72,156)
80-1040-910015-3	Transfer - Extra Commitment	0	0	0	0	(2,844)	0	0	(2,844)	(2,844)
80-8799-910080-1	Transfer - Per Capita GA	0	1,587,377	0	0	0	0	1,587,377	1,587,377	
80-8799-910080-2	Transfer - Per Capita GA	0	0	0	(1,587,377)	0	0	(1,587,377)	(1,587,377)	
80-8799-919005-2	Transfer - Unrestricted Reserv	0	0	0	(750,000)	0	0	(750,000)	(750,000)	
80-8799-947500-1	Adjustment - Plant Fund Purch	0	398,912	0	0	0	0	398,912	398,912	
80-8799-947500-2	Adjustment - Plant Fund Purch	0	0	0	(329,820)	0	0	(329,820)	(329,820)	
Total ECO & Other (Transfers)										
		0	(1,986,289)	0	2,667,197	75,000	0	0	755,908	755,908
Total ECO & Other (Transfers)										
		0	(1,986,289)	0	2,667,197	75,000	0	0	755,908	755,908

Presbyterian Church (USA)
Statement of Activities for Per Capita
 The Year Ended December 31, 2023 - Preliminary

	UNDESIGNATED		DESIGNATED		RESTRICT	ANNUAL	GRAND TOTAL		
	YTD Budget	YTD Actual	YTD Budget	YTD Actuals	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actuals	Variance
Change in net assets	(1,277,554)	(994,892)	(820,000)	1,656,495	0	(2,097,554)	(2,097,554)	661,603	(2,759,157)

Presbyterian Church (USA)
PHS Statement of Activities and Changes in Net Assets
The Year Ended December 31, 2023 - Preliminary

	UNDESIGNATED		DESIGNATED		RESTRICT	ANNUAL	GRAND TOTAL		
	YTD Budget	YTD Actual	YTD Budget	YTD Actual	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actual	YTD Variance
82 - Philadelphia Historical Society									
Revenue, Gains, and Other Support									
Contributions	355,000	223,815	0	(27,429)	326,668	355,000	355,000	523,055	(168,055)
Sales of Resources and Services	38,350	49,544	0	(1,000)	0	38,350	38,350	48,544	(10,194)
Investment Return	103,624	374,263	9,383	0	102,422	132,786	132,786	476,686	(343,900)
Other	5,000	14,483	0	0	0	5,000	5,000	14,483	(9,483)
Total Revenue, gains, and other support	501,974	662,106	9,383	(28,429)	429,091	531,136	531,136	1,062,767	(531,631)
Expenses									
Public Services	3,500	473	0	0	0	3,500	3,500	473	3,027
Journal	27,831	26,341	0	0	0	27,831	27,831	26,341	1,490
Technical Services	85,647	40,607	0	0	0	85,647	85,647	40,607	45,040
Digital Services	12,800	11,162	0	0	0	12,800	12,800	11,162	1,638
Conservation	9,690	10,286	0	0	0	9,690	9,690	10,286	(596)
Administration	2,300	1,554	0	0	0	2,300	2,300	1,554	746
Maintenance Building and Grounds	12,400	6,909	0	0	0	12,400	12,400	6,909	5,491
Development	228,772	250,245	0	0	758	228,772	228,772	251,003	(22,231)
Communications	56,027	9,998	0	0	73,376	56,027	56,027	83,374	(27,347)
Interest Expense	0	7,113	0	0	0	0	0	7,113	(7,113)
Depreciation	0	0	84,802	97,119	0	84,802	84,802	97,119	(12,317)
Total Expenses	438,967	364,686	84,802	97,119	74,134	523,769	523,769	535,939	(12,170)
ECO Support & Other Adjustments									
ECO Support (Transfers)	0	0	0	69,092	0	0	0	69,092	(69,092)
Classification Adjustment	0	(17,749)	0	28,429	(4,601)	0	0	6,079	(6,079)
Total ECO Support & Other Adjustments	0	(17,749)	0	97,522	(4,601)	0	0	75,172	(75,172)
Change in net assets	63,007	279,671	(75,419)	(28,026)	350,356	7,367	7,367	602,001	(594,634)

Presbyterian Church (USA)
PHS Statement of Activities and Changes in Net Assets
The Year Ended December 31, 2023 - Preliminary

		UNDESIGNATED		DESIGNATED		RESTRICT	ANNUAL	GRAND TOTAL		
		YTD Budget	YTD Actual	YTD Budget	YTD Actual	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actual	YTD Variance
82 - Philadelphia Historical Society										
Revenue, Gains, and Other Support										
Contributions										
Gifts, Bequests and Grants										
82-8871-604550-1	Capital Campaign Contributions Rev	75,000	0	0	0	0	75,000	75,000	0	75,000
82-8871-604550-3	Capital Campaign Contributions Rev	0	0	0	0	113,260	0	0	113,260	(113,260)
82-8871-605010-1	Contributions	0	21,870	0	0	0	0	0	21,870	(21,870)
82-8871-605010-2	Contributions	0	0	0	(27,429)	0	0	0	(27,429)	27,429
82-8871-605010-3	Contributions	0	0	0	0	15,170	0	0	15,170	(15,170)
82-8871-605014-1	Congregational Support	20,000	22,398	0	0	0	20,000	20,000	22,398	(2,398)
82-8871-605015-1	Individual Giving	185,000	150,310	0	0	0	185,000	185,000	150,310	34,690
82-8871-605025-1	Institutional Support From Plant fun	75,000	29,237	0	0	0	75,000	75,000	29,237	45,763
82-8865-603164-3	NEH Grant Funds	0	0	0	0	69,194	0	0	69,194	(69,194)
82-8871-607300-3	Add'l Forms of Giving	0	0	0	0	129,045	0	0	129,045	(129,045)
	Total Gifts, Bequests and Grants	355,000	223,815	0	(27,429)	326,668	355,000	355,000	523,055	(168,055)
	Total Contributions	355,000	223,815	0	(27,429)	326,668	355,000	355,000	523,055	(168,055)
Sales of Resources and Services										
82-8869-670520-1	Rental Income	3,000	0	0	0	0	3,000	3,000	0	3,000
82-8871-670790-1	Phila - Publications	200	0	0	0	0	200	200	0	200
82-8871-670795-1	Phila - Sales of Journal	10,000	9,159	0	0	0	10,000	10,000	9,159	841
82-8871-670800-1	Phila - Microfilming	22,000	36,352	0	0	0	22,000	22,000	36,352	(14,352)
82-8871-670800-2	Phila - Microfilming	0	0	0	(1,000)	0	0	0	(1,000)	1,000
82-8871-670805-1	Phila - Photocopies	200	295	0	0	0	200	200	295	(95)
82-8871-670807-1	Education Verification	350	0	0	0	0	350	350	0	350
82-8871-670808-1	Bio Sketches	600	405	0	0	0	600	600	405	195
82-8871-670815-1	Phila - Misc resources sales	1,000	2,433	0	0	0	1,000	1,000	2,433	(1,433)
82-8871-670821-1	Genealogy Research	1,000	900	0	0	0	1,000	1,000	900	100
	Total Sales of Resources and Services	38,350	49,544	0	(1,000)	0	38,350	38,350	48,544	(10,194)
Investment Return										

Presbyterian Church (USA)

PHS Statement of Activities and Changes in Net Assets

The Year Ended December 31, 2023 - Preliminary

	UNDESIGNATED		DESIGNATED		RESTRICT	ANNUAL	GRAND TOTAL			
	YTD Budget	YTD Actual	YTD Budget	YTD Actual	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actual	YTD Variance	
Income from Endow Fds Held by Fdn										
82-8871-615015-1	Other - Interest	0	109,550	0	0	0	0	109,550	(109,550)	
82-8871-615015-3	Other - Interest	0	0	0	0	10,034	0	10,034	(10,034)	
82-8871-615016-2	Inv Income Deposit - Smylie Fund	0	0	6,250	0	0	6,250	6,250	0	6,250
82-8871-615017-1	Inv Income Deposit - Inv Inc Undes	800	1,791	0	0	0	800	800	1,791	(991)
82-8871-615018-1	Inv Income Deposit - Savage Fund	179	0	0	0	0	179	179	0	179
82-8871-615021-1	Inv Inc Deposit - Ballister	179	0	0	0	0	179	179	0	179
82-8871-615022-1	Inv Income Deposit - Dunlap	37,754	0	0	0	0	37,754	37,754	0	37,754
82-8871-615023-1	Inv Income Deposit - Miller	2,809	0	0	0	0	2,809	2,809	0	2,809
82-8871-615024-1	Inv Income Deposit	36,015	0	0	0	0	36,015	36,015	0	36,015
82-8871-615025-1	Inv Income Deposit - Atkins	551	0	0	0	0	551	551	0	551
82-8871-615026-1	Inv Income Deposit - Heritage	20,786	0	0	0	0	20,786	20,786	0	20,786
82-8871-615027-2	Inv Income Deposit - Jenkins	0	0	3,133	0	0	3,133	3,133	0	3,133
82-8871-615028-1	Inv Income Deposit - Preservation	1,180	(25)	0	0	0	1,180	1,180	(25)	1,205
82-8871-615038-1	Inv. Inc Deposit - FDN Distrib'n	2,771	2,018	0	0	0	2,771	2,771	2,018	753
82-1040-613115-3	FMS - Interest	0	0	0	0	(6,686)	0	0	(6,686)	6,686
82-1042-613115-3	FMS - Interest	0	0	0	0	36,051	19,779	19,779	36,051	(16,272)
Total Income from Endow Fds Held by Fdn										
		103,024	113,334	9,383	0	39,399	132,186	132,186	152,733	(20,547)
Income on Investments										
82-8871-622015-1	PNC - Interest	600	3,634	0	0	0	600	600	3,634	(3,034)
82-8871-622060-1	PNC - Fees	0	(55)	0	0	0	0	0	(55)	55
Total Income on Investments										
		600	3,579	0	0	0	600	600	3,579	(2,979)
Realized & Unrealized Gain(Loss)										
82-1040-643115-3	Fms-Unrealized GAIN/(Loss)	0	0	0	0	31,306	0	0	31,306	(31,306)
82-1042-641084-3	FMS-SPENDING FORMULA PLA	0	0	0	0	8,780	0	0	8,780	(8,780)
82-1042-643115-3	Fms-Unrealized GAIN/(Loss)	0	0	0	0	9,952	0	0	9,952	(9,952)
82-8871-642025-1	IMS - Realized Gain/(Loss)	0	8,909	0	0	0	0	0	8,909	(8,909)
82-8871-642025-3	IMS - Realized Gain/(Loss)	0	0	0	0	295	0	0	295	(295)
82-8871-645030-1	Other - Unrealized Gain/(Loss)	0	247,812	0	0	0	0	0	247,812	(247,812)
82-8871-645030-3	Other - Unrealized Gain/(Loss)	0	0	0	0	20,941	0	0	20,941	(20,941)

Presbyterian Church (USA)

PHS Statement of Activities and Changes in Net Assets

The Year Ended December 31, 2023 - Preliminary

	UNDESIGNATED		DESIGNATED		RESTRICT	ANNUAL	GRAND TOTAL		
	YTD Budget	YTD Actual	YTD Budget	YTD Actual	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actual	YTD Variance
Total Expenses	438,967	364,686	84,802	97,119	74,134	523,769	523,769	535,939	(12,170)
ECO Support & Other Adjustments									
ECO Support (Transfers)									
82-8873-947500-2 Adjustment - Plant Fund Purchases	0	0	0	(69,092)	0	0	0	(69,092)	69,092
Total ECO Support (Transfers)	0	0	0	69,092	0	0	0	69,092	(69,092)
Classification Adjustment									
82-8871-947022-2 Net Asset Reconciliation 2022	0	0	0	(28,429)	0	0	0	(28,429)	28,429
82-8871-947022-3 Net Asset Reconciliation 2022	0	0	0	0	22,350	0	0	22,350	(22,350)
82-8871-947023-1 Net Asset Reconciliation Project 202	0	17,749	0	0	0	0	0	17,749	(17,749)
82-8871-947023-3 Net Asset Reconciliation Project 202	0	0	0	0	(17,749)	0	0	(17,749)	17,749
Total Classification Adjustment	0	(17,749)	0	28,429	(4,601)	0	0	6,079	(6,079)
Total ECO Support & Other Adjustments	0	(17,749)	0	97,522	(4,601)	0	0	75,172	(75,172)
Change in net assets	63,007	279,671	(75,419)	(28,026)	350,356	7,367	7,367	602,001	(594,634)

Presbyterian Church (USA)

Statement of Activities for Per Capita

The Year Ended December 31, 2023 - Preliminary

		UNDESIGNATED		DESIGNATED		RESTRICT	ANNUAL	GRAND TOTAL		
		YTD Budget	YTD Actual	YTD Budget	YTD Actuals	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actuals	Variance
<i>Mid Council Relations</i>										
80-8832-800100-1	Salary	382,044	313,386	0	0	0	382,044	382,044	313,386	(68,658)
80-8832-800200-1	Benefits	136,161	130,820	0	0	0	136,161	136,161	130,820	(5,341)
80-8832-812100-1	Travel	5,000	7,232	0	0	0	5,000	5,000	7,232	2,232
80-8832-812213-1	TRAVEL- Associate for Mid-C	15,000	3,724	0	0	0	15,000	15,000	3,724	(11,276)
80-8832-812214-1	TRAVEL- Manager Equity an	10,000	0	0	0	0	10,000	10,000	0	(10,000)
80-8832-812215-1	TRAVEL- Manager Korean-S	10,000	6,007	0	0	0	10,000	10,000	6,007	(3,993)
80-8832-812216-1	TRAVEL- GANC Coordinato	5,000	10,868	0	0	0	5,000	5,000	10,868	5,868
80-8832-812217-1	TRAVEL- Manager of Denom	5,000	1,488	0	0	0	5,000	5,000	1,488	(3,512)
80-8832-830100-1	Postage	250	890	0	0	0	250	250	890	640
80-8832-830200-1	Stationery	500	0	0	0	0	500	500	0	(500)
80-8832-841000-1	Program Costs	17,000	0	0	0	0	17,000	17,000	0	(17,000)
80-8832-841100-1	Mid Council Training	35,000	46,758	0	0	0	35,000	35,000	46,758	11,758
80-8832-841540-1	Moderator's Conference	6,000	5,548	0	0	0	6,000	6,000	5,548	(452)
Total Mid Council Relations		626,955	526,720	0	0	0	626,955	626,955	526,720	(100,235)
Total Mid Council Ministries		1,978,194	1,850,785	64,400	79,618	0	2,042,594	2,042,594	1,930,403	(112,191)
<i>Office of the Stated Clerk</i>										
<i>Administration</i>										
80-8799-800100-1	Salary	351,104	985,570	0	0	0	351,104	351,104	985,570	634,466
80-8799-800100-2	Salary	0	0	820,000	0	0	820,000	820,000	0	(820,000)
80-8799-800200-1	Benefits	369,665	372,519	0	0	0	369,665	369,665	372,519	2,854
80-8799-812100-1	Travel-Stated Clerk	5,000	34,561	0	0	0	5,000	5,000	34,561	29,561
80-8799-812218-1	TRAVEL - STATED CLERK	25,000	27,822	0	0	0	25,000	25,000	27,822	2,822
80-8799-812219-1	TRAVEL- Deputy Stated Cler	10,000	32,332	0	0	0	10,000	10,000	32,332	22,332
80-8799-812220-1	TRAVEL- Associate Director	5,000	4,537	0	0	0	5,000	5,000	4,537	(463)
80-8799-812221-1	TRAVEL- Associate Director	5,000	1,931	0	0	0	5,000	5,000	1,931	(3,069)
80-8799-812222-1	TRAVEL- Manager Meeting S	12,000	13,606	0	0	0	12,000	12,000	13,606	1,606
80-8799-812223-1	TRAVEL- Manager GA Busin	5,000	8,960	0	0	0	5,000	5,000	8,960	3,960
80-8799-812224-1	TRAVEL- Program Assistant	2,000	14,012	0	0	0	2,000	2,000	14,012	12,012
80-8799-830551-1	Emerging Developments	10,000	457	0	0	0	10,000	10,000	457	(9,543)

Presbyterian Church (U.S.A.)

Statement of Financial Position for Per Capita & PHS

December 31, 2023 and 2022

Preliminary - Subject to Audit

	Per Capita 12/31/2023	PHS 12/31/2023	Total 12/31/2023	Per Capita 12/31/2022	PHS 12/31/2022	Total 12/31/2022
Assets						
Cash and Cash Equivalents	\$893,670	\$153,725	\$1,047,395	\$840,711	\$111,623	\$952,334
Short-term Investments	\$565,913	\$32,185	\$598,097	\$225,140	\$42,406	\$267,546
OGA Foundation	\$1,185,619	\$0	\$1,185,619	\$1,169,308	\$0	\$1,169,308
Per Capita Investments	\$5,358,415	\$0	\$5,358,415	\$4,775,676	\$0	\$4,775,676
PHS Foundation Investments	\$0	\$3,666,945	\$3,666,945	\$0	\$3,383,086	\$3,383,086
Endowment Investments	\$0	\$945,610	\$945,610	\$0	\$874,457	\$874,457
Investment PILP	\$415,940	\$0	\$415,940	\$409,645	\$0	\$409,645
Apportionment Receivable - 2023	\$2,706,800	\$0	\$2,706,800	\$0	\$0	\$0
Apportionment Receivable - 2022	\$0	\$0	\$0	\$2,680,739	\$0	\$2,680,739
Apportionment Receivable - 2021	\$0	\$0	\$0	\$0	\$0	\$0
Allowance For Uncollectible Apportionments Receivable - Contributions from Congregations	(\$1,565,692)	\$0	(\$1,565,692)	(\$1,375,643)	\$0	(\$1,375,643)
Other Receivables/Interfund Receivable	\$193,517	\$165,194	\$358,711	\$37,039	\$133,524	\$170,563
Prepaid	\$15,298	\$0	\$15,298	\$2,946	\$0	\$2,946
Land, Building and Fixed Assets	\$1,743,086	\$4,330,652	\$6,073,738	\$1,387,707	\$4,261,560	\$5,649,267
Accumulated Depreciation	(\$1,291,643)	(\$3,461,592)	(\$4,753,234)	(\$1,075,274)	(\$3,364,473)	(\$4,439,746)
	<u>\$10,220,924</u>	<u>\$5,832,719</u>	<u>\$16,053,643</u>	<u>\$9,077,995</u>	<u>\$5,442,183</u>	<u>\$14,520,178</u>
Liabilities And Net Assets						
Liabilities						
Accounts Payable - PMA (Interfund)	\$444,607	\$542,156	\$986,764	\$0	\$720,514	\$720,514
Accounts Payable	\$32,289	\$0	\$32,289	\$27,072	\$0	\$27,072
Deferred Revenue - Special Event	\$116,000	\$0	\$116,000	\$116,000	\$0	\$116,000
Receipts in Process/Other	\$37,423	\$0	\$37,423	\$5,922	\$0	\$5,922
Loan from PILP	\$0	\$159,773	\$159,773	\$0	\$192,880	\$192,880
Total Liabilities	<u>\$630,320</u>	<u>\$701,929</u>	<u>\$1,332,249</u>	<u>\$148,994</u>	<u>\$913,394</u>	<u>\$1,062,388</u>
Net Assets:	<u>\$9,590,604</u>	<u>\$5,130,790</u>	<u>\$14,721,394</u>	<u>\$8,929,001</u>	<u>\$4,528,789</u>	<u>\$13,457,790</u>
Total Liabilities And Net Assets	<u>\$10,220,924</u>	<u>\$5,832,719</u>	<u>\$16,053,643</u>	<u>\$9,077,995</u>	<u>\$5,442,183</u>	<u>\$14,520,178</u>

Presbyterian Church (USA)

Statement of Activities for Per Capita

The Year Ended December 31, 2023 - Preliminary

80 - Per Capita

	UNDESIGNATED		DESIGNATED		RESTRICT	ANNUAL	GRAND TOTAL		
	YTD Budget	YTD Actual	YTD Budget	YTD Actuals	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actuals	Variance
Revenue, Gains and Other Support									
Contributions	12,308,507	11,855,434	0	0	0	12,308,507	12,308,507	11,855,434	453,073
Investment Return	213,000	728,138	0	0	0	213,000	213,000	728,138	(515,138)
Sales of Resources and Services	0	23,848	121,000	138,615	0	121,000	121,000	162,463	(41,463)
Other	(3,660,137)	(3,480,785)	40,400	44,498	0	(3,619,737)	(3,619,737)	(3,436,286)	(183,451)
Total Revenue, Gains and Other Support	8,861,370	9,126,636	161,400	183,114	0	9,022,770	9,022,770	9,309,749	(286,979)
Expenses									
Churchwide Ministries	2,396,933	2,362,095	0	0	0	2,396,933	2,396,933	2,362,095	(34,838)
Ecclesial & Ecumenical Ministries	1,098,939	279,294	0	706,776	75,000	1,098,939	1,098,939	1,061,071	(37,868)
Mid Council Ministries	1,978,194	1,850,785	64,400	79,618	0	2,042,594	2,042,594	1,930,403	(112,191)
Office of the Stated Clerk	1,704,939	2,089,106	917,000	191,052	0	2,621,939	2,621,939	2,280,157	(341,782)
Other OGA and Depreciation Expense	325,000	0	0	216,369	0	325,000	325,000	216,369	(108,631)
Uncollectible Apportionments	1,186,226	1,553,958	0	0	0	1,186,226	1,186,226	1,553,958	367,732
Committed for Subsequent Assemblies	1,448,693	0	0	0	0	1,448,693	1,448,693	0	(1,448,693)
Total Expenses	10,138,924	8,135,238	981,400	1,193,816	75,000	11,120,324	11,120,324	9,404,053	(1,716,271)
Change in net assets before transfers	(1,277,554)	991,398	(820,000)	(1,010,702)	(75,000)	(2,097,554)	(2,097,554)	(94,304)	(2,003,250)
ECO & Other (Transfers)									
<i>ECO & Other (Transfers)</i>	<i>0</i>	<i>(1,986,289)</i>	<i>0</i>	<i>2,667,197</i>	<i>75,000</i>	<i>0</i>	<i>0</i>	<i>755,908</i>	<i>755,908</i>
Total ECO & Other (Transfers)	0	(1,986,289)	0	2,667,197	75,000	0	0	755,908	755,908
Change in net assets	(1,277,554)	(994,892)	(820,000)	1,656,495	0	(2,097,554)	(2,097,554)	661,603	(2,759,157)

Presbyterian Church (USA)

Statement of Activities for Per Capita

The Year Ended December 31, 2023 - Preliminary

80 - Per Capita

		UNDESIGNATED		DESIGNATED		RESTRICT	ANNUAL	GRAND TOTAL		
		YTD Budget	YTD Actual	YTD Budget	YTD Actuals	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actuals	Variance
<i>Revenue, Gains and Other Support</i>										
<i>Contributions</i>										
Congregations										
80-1040-601200-1	Per Capita Apportionments	12,158,507	11,759,097	0	0	0	12,158,507	12,158,507	11,759,097	399,410
80-1040-601310-1	Unrestricted Giving - Allocatic	0	3,075	0	0	0	0	0	3,075	(3,075)
	Total	12,158,507	11,762,172	0	0	0	12,158,507	12,158,507	11,762,172	396,335
	Total Congregations	12,158,507	11,762,172	0	0	0	12,158,507	12,158,507	11,762,172	396,335
Gifts, bequests and grants										
80-1040-603110-1	Unrestricted Bequests - Alloca	150,000	93,262	0	0	0	150,000	150,000	93,262	56,738
	Total Gifts, bequests and grants	150,000	93,262	0	0	0	150,000	150,000	93,262	56,738
	Total Contributions	12,308,507	11,855,434	0	0	0	12,308,507	12,308,507	11,855,434	453,073
<i>Investment Return</i>										
Income from Endow Fds Held by Fdn										
80-1040-611015-1	FMS - Interest	200,000	13,737	0	0	0	200,000	200,000	13,737	186,263
80-1040-615015-1	Other - Interest	13,000	179,235	0	0	0	13,000	13,000	179,235	(166,235)
	Total Inc from Endow Fds Held by Fdn	213,000	192,972	0	0	0	213,000	213,000	192,972	20,028
Income on Investments										
80-1040-621015-1	PILP - Interest	0	6,295	0	0	0	0	0	6,295	(6,295)
80-1040-622015-1	PNC - Interest	0	37,621	0	0	0	0	0	37,621	(37,621)
80-1040-622060-1	PNC - Fees	0	(2,303)	0	0	0	0	0	(2,303)	2,303
	Total Income on Investments	0	41,613	0	0	0	0	0	41,613	(41,613)
Realized & Unrealized Net Gain (loss) Inv										
80-1040-642025-1	IMS - Realized Gain/(Loss)	0	45,569	0	0	0	0	0	45,569	(45,569)
80-1040-645030-1	Other - Unrealized Gain/(Loss)	0	427,159	0	0	0	0	0	427,159	(427,159)

Presbyterian Church (USA)
Statement of Activities for Per Capita
The Year Ended December 31, 2023 - Preliminary

		UNDESIGNATED		DESIGNATED		RESTRICT	ANNUAL	GRAND TOTAL		
		YTD Budget	YTD Actual	YTD Budget	YTD Actuals	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actuals	Variance
80-1040-647025-1	PNC - Realized Gain/(Loss)	0	(20,009)	0	0	0	0	0	(20,009)	20,009
80-1040-647030-1	PNC - Unrealized Gain/(Loss)	0	40,833	0	0	0	0	0	40,833	(40,833)
	Total Realized & Unreal Net Gain (loss) Inv	0	493,552	0	0	0	0	0	493,552	(493,552)
	Total Investment return	213,000	728,138	0	0	0	213,000	213,000	728,138	(515,138)
	Sales of Resources and Services									
80-1040-675000-1	Special Events Income	0	23,848	0	0	0	0	0	23,848	(23,848)
80-1040-675000-2	Special Events Income	0	0	0	126	0	0	0	126	(126)
80-8799-670615-2	Resource Sales	0	0	121,000	115,989	0	121,000	121,000	115,989	5,011
80-8799-672003-2	Program Services-External	0	0	0	22,500	0	0	0	22,500	(22,500)
	Total Sales of Resources and Services	0	23,848	121,000	138,615	0	121,000	121,000	162,463	(41,463)
	Other									
80-1040-691515-1	Miscellaneous Income	2,000	113,659	0	0	0	2,000	2,000	113,659	(111,659)
80-8799-691505-2	Sale of Assets	0	0	0	150	0	0	0	150	(150)
80-8799-691515-2	Miscellaneous Income	0	0	0	500	0	0	0	500	(500)
80-8810-691560-2	Ordination Exam Revenue	0	0	40,400	38,933	0	40,400	40,400	38,933	1,467
80-8810-691612-2	Revenue - Mid Council Minist	0	0	0	4,915	0	0	0	4,915	(4,915)
80-8829-601220-1	Per Capita Apportionment - Al	(2,747,821)	(2,801,363)	0	0	0	(2,747,821)	(2,747,821)	(2,801,363)	53,542
80-8844-601220-1	Per Capita Apportionment - Al	(914,316)	(793,081)	0	0	0	(914,316)	(914,316)	(793,081)	(121,235)
	Total Other	(3,660,137)	(3,480,785)	40,400	44,498	0	(3,619,737)	(3,619,737)	(3,436,286)	(183,451)
	Total Revenue, Gains and Other Support	8,861,370	9,126,636	161,400	183,114	0	9,022,770	9,022,770	9,309,749	(286,979)
	Expenses									
	<i>Chruchwide Ministries</i>									
	Assembly Operations									
	Commisioner & Advisory Delegate									
80-8780-810527-1	Commissioner Travel	0	313	0	0	0	0	0	313	313
80-8780-831411-1	Commissioner Supplies/Servic	0	1,891	0	0	0	0	0	1,891	1,891
	Total Commisioner & Advisory Delegate	0	2,204	0	0	0	0	0	2,204	2,204

Presbyterian Church (USA)

Statement of Activities for Per Capita

The Year Ended December 31, 2023 - Preliminary

		UNDESIGNATED		DESIGNATED		RESTRICT	ANNUAL	GRAND TOTAL		
		YTD Budget	YTD Actual	YTD Budget	YTD Actuals	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actuals	Variance
Place of Meeting										
80-8780-841667-1	Miscellaneous	5,000	898	0	0	0	5,000	5,000	898	(4,102)
	Total Place of Meeting	5,000	898	0	0	0	5,000	5,000	898	(4,102)
Committees at GA										
80-8780-841535-1	Administrative Grant-COLA	0	24,000	0	0	0	0	0	24,000	24,000
	Total Committees at GA	0	24,000	0	0	0	0	0	24,000	24,000
Worship										
80-8780-839999-1	Miscellaneous Expense	0	9,250	0	0	0	0	0	9,250	9,250
	Total Worship	0	9,250	0	0	0	0	0	9,250	9,250
	Total Assembly Operations	5,000	36,352	0	0	0	5,000	5,000	36,352	31,352
Assembly Support										
80-8780-800100-1	Salary	0	27,142	0	0	0	0	0	27,142	27,142
80-8780-800200-1	Benefits	0	10,636	0	0	0	0	0	10,636	10,636
80-8780-812100-1	Travel	0	3,409	0	0	0	0	0	3,409	3,409
80-8780-812101-1	Travel Consultant - Groupize	0	2,394	0	0	0	0	0	2,394	2,394
80-8780-830825-1	OGA Exhibit Support	0	290	0	0	0	0	0	290	290
80-8780-831156-1	Other Contract Services	160,000	0	0	0	0	160,000	160,000	0	(160,000)
	Total Assembly Support	160,000	43,870	0	0	0	160,000	160,000	43,870	(116,130)
Permanent & Sp. Committees										
80-8795-822100-1	Meeting Expense	8,874	0	0	0	0	8,874	8,874	0	(8,874)
80-8795-839999-1	Miscellaneous Expense	0	187	0	0	0	0	0	187	187
80-8795-840386-1	225 GA FIN - 10 Funding Con	14,784	22,062	0	0	0	14,784	14,784	22,062	7,278
80-8795-840387-1	225 GA FIN-10 Unification Cc	44,602	59,596	0	0	0	44,602	44,602	59,596	14,994
80-8795-840389-1	225 GA GA-MC-12 Special Cc	10,410	1,937	0	0	0	10,410	10,410	1,937	(8,473)
80-8795-840390-1	225 GA MC-04 Task Force fo	13,802	5,407	0	0	0	13,802	13,802	5,407	(8,395)
80-8795-840391-1	225 GA ENV-02 Investing in e	16,332	2,000	0	0	0	16,332	16,332	2,000	(14,332)
80-8795-840392-1	225 GA TWE-08 Special Com	18,730	6,225	0	0	0	18,730	18,730	6,225	(12,505)

Presbyterian Church (USA)
Statement of Activities for Per Capita
The Year Ended December 31, 2023 - Preliminary

		UNDESIGNATED		DESIGNATED		RESTRICT	ANNUAL	GRAND TOTAL		
		YTD Budget	YTD Actual	YTD Budget	YTD Actuals	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actuals	Variance
80-8795-840393-1	225 GA ROD-01 Resource Gu	15,500	0	0	0	0	15,500	15,500	0	(15,500)
80-8795-840394-1	225 GA RGJ-09 Scholship/Gra	70,000	0	0	0	0	70,000	70,000	0	(70,000)
80-8795-840395-1	225 GA RGJ-10 ACSWP Reap	12,500	12,500	0	0	0	12,500	12,500	12,500	0
80-8795-840396-1	225 GA RGJ-12 Special Comn	18,874	0	0	0	0	18,874	18,874	0	(18,874)
80-8795-840397-1	225 GA MOV-01 2020 Vision	7,392	0	0	0	0	7,392	7,392	0	(7,392)
80-8795-840398-1	225 GA STAN-36 Special Con	13,802	9,813	0	0	0	13,802	13,802	9,813	(3,989)
80-8795-840400-1	225GA GA-MC-02 Updating \	10,550	0	0	0	0	10,550	10,550	0	(10,550)
80-8798-841576-1	Permanent Judicial Commissio	36,360	21,438	0	0	0	36,360	36,360	21,438	(14,922)
80-8798-841700-1	General Assembly Nomm Com	23,000	14,382	0	0	0	23,000	23,000	14,382	(8,618)
80-8798-841722-1	Presbyterian Historical Societ	20,000	28,926	0	0	0	20,000	20,000	28,926	8,926
80-8798-841762-1	Committee on Ecumenical & I	28,725	15,727	0	0	0	28,725	28,725	15,727	(12,998)
80-8798-846710-1	Committee On Representation	34,744	14,255	0	0	0	34,744	34,744	14,255	(20,489)
80-8798-846717-1	Adv Cmte On Constitution	26,055	7,842	0	0	0	26,055	26,055	7,842	(18,213)
80-8798-848010-1	Advisory Committee on Litigat	4,800	0	0	0	0	4,800	4,800	0	(4,800)
80-8798-848043-1	Stated Clerk Reveiw/Nominati	25,000	11,612	0	0	0	25,000	25,000	11,612	(13,388)
80-8798-848044-1	Comm On Office of General A	42,500	29,313	0	0	0	42,500	42,500	29,313	(13,187)
Total Permanent & Sp. Committees		517,336	263,223	0	0	0	517,336	517,336	263,223	(254,113)
Records & Historical Services										
80-8822-800100-1	Salary	74,615	82,125	0	0	0	74,615	74,615	82,125	7,510
80-8822-800103-1	Overtime	0	1,611	0	0	0	0	0	1,611	1,611
80-8822-800200-1	Benefits	35,519	46,303	0	0	0	35,519	35,519	46,303	10,784
80-8822-830400-1	Office Supplies	7,650	4,360	0	0	0	7,650	7,650	4,360	(3,290)
80-8822-830500-1	Telephone	0	5,506	0	0	0	0	0	5,506	5,506
80-8822-830620-1	Repairs - Building and Equipm	17,000	29,254	0	0	0	17,000	17,000	29,254	12,254
80-8822-831130-1	Contract Services - Security	10,000	21,091	0	0	0	10,000	10,000	21,091	11,091
80-8822-831132-1	Contract Services - Elevators	4,500	5,357	0	0	0	4,500	4,500	5,357	857
80-8822-831134-1	Contract Services - A/C	30,000	39,399	0	0	0	30,000	30,000	39,399	9,399
80-8822-831150-1	Bldg-Contract Serv - Fire	4,000	3,075	0	0	0	4,000	4,000	3,075	(925)
80-8822-831180-1	Storage/Distribution	13,000	13,237	0	0	0	13,000	13,000	13,237	237
80-8822-832109-1	Utilities	9,000	14,655	0	0	0	9,000	9,000	14,655	5,655
80-8822-832110-1	Utilities-Electricity	112,000	102,215	0	0	0	112,000	112,000	102,215	(9,785)

Presbyterian Church (USA)

Statement of Activities for Per Capita

The Year Ended December 31, 2023 - Preliminary

		UNDESIGNATED		DESIGNATED		RESTRICT	ANNUAL	GRAND TOTAL		
		YTD Budget	YTD Actual	YTD Budget	YTD Actuals	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actuals	Variance
80-8822-832190-1	Garbage and Sewer	7,000	3,719	0	0	0	7,000	7,000	3,719	(3,281)
80-8822-835001-1	Insurance	81,600	100,934	0	0	0	81,600	81,600	100,934	19,334
80-8822-836170-1	Staff Meals	3,500	2,796	0	0	0	3,500	3,500	2,796	(704)
80-8822-839951-1	Replacement Reserve	75,000	0	0	0	0	75,000	75,000	0	(75,000)
80-8823-800100-1	Salary	786,238	1,005,271	0	0	0	786,238	786,238	1,005,271	219,033
80-8823-800200-1	Benefits	314,228	414,354	0	0	0	314,228	314,228	414,354	100,126
80-8823-800302-1	Salary - Temporary	1,000	0	0	0	0	1,000	1,000	0	(1,000)
80-8823-800755-1	Moving Expense	0	11,813	0	0	0	0	0	11,813	11,813
80-8823-812100-1	Travel	9,000	15,300	0	0	0	9,000	9,000	15,300	6,300
80-8823-812200-1	TRAVEL- Executive Director	12,000	9,714	0	0	0	12,000	12,000	9,714	(2,286)
80-8823-812201-1	TRAVEL- Public Service Assc	2,000	1,769	0	0	0	2,000	2,000	1,769	(231)
80-8823-812202-1	TRAVEL- Director of Program	2,000	1,770	0	0	0	2,000	2,000	1,770	(230)
80-8823-812203-1	TRAVEL- Director and Comm	4,000	4,900	0	0	0	4,000	4,000	4,900	900
80-8823-830100-1	Postage	5,500	6,007	0	0	0	5,500	5,500	6,007	507
80-8823-830400-1	Office Supplies	4,200	2,330	0	0	0	4,200	4,200	2,330	(1,870)
80-8823-830500-1	Telephone	6,200	1,243	0	0	0	6,200	6,200	1,243	(4,957)
80-8823-830620-1	Repairs - Building and Equipm	15,000	14,267	0	0	0	15,000	15,000	14,267	(733)
80-8823-830710-1	Equipment - Office Machines	32,640	16,993	0	0	0	32,640	32,640	16,993	(15,647)
80-8823-830770-1	Internet	20,400	22,125	0	0	0	20,400	20,400	22,125	1,725
80-8823-836170-1	Staff Development	10,567	4,526	0	0	0	10,567	10,567	4,526	(6,041)
80-8823-839999-1	Miscellaneous Expense	2,040	5,674	0	0	0	2,040	2,040	5,674	3,634
80-8823-842155-1	Library Comp Service	3,200	4,002	0	0	0	3,200	3,200	4,002	802
80-8870-822100-1	Meeting Expense	0	952	0	0	0	0	0	952	952
	Total Records & Historical Services	1,714,597	2,018,650	0	0	0	1,714,597	1,714,597	2,018,650	304,053
	Total Churchwide Ministries	2,396,933	2,362,095	0	0	0	2,396,933	2,396,933	2,362,095	(34,838)
	Ecclesial & Ecumenical Ministries									
	Ecumenical Ministries									
80-8803-841718-1	Ecum Assembly Rep	50,000	0	0	0	0	50,000	50,000	0	(50,000)
80-8803-841718-3	Ecum Assembly Rep	0	0	0	0	75,000	0	0	75,000	75,000
80-8803-841720-1	WCC Askings	350,000	0	0	0	0	350,000	350,000	0	(350,000)

Presbyterian Church (USA)

Statement of Activities for Per Capita

The Year Ended December 31, 2023 - Preliminary

		UNDESIGNATED		DESIGNATED		RESTRICT	ANNUAL	GRAND TOTAL		
		YTD Budget	YTD Actual	YTD Budget	YTD Actuals	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actuals	Variance
80-8803-841720-2	WCC Askings	0	0	0	350,000	0	0	0	350,000	350,000
80-8803-841737-1	Wld Alliance Askings	180,000	0	0	0	0	180,000	180,000	0	(180,000)
80-8803-841737-2	Wld Alliance Askings	0	0	0	180,000	0	0	0	180,000	180,000
80-8803-841746-1	NCC Askings	140,000	0	0	0	0	140,000	140,000	0	(140,000)
80-8803-841746-2	NCC Askings	0	0	0	140,000	0	0	0	140,000	140,000
80-8803-841750-1	Christian Churches Together E	6,000	6,000	0	0	0	6,000	6,000	6,000	0
80-8803-841761-1	COCU Askings	10,000	7,500	0	0	0	10,000	10,000	7,500	(2,500)
Total Ecumenical Ministries		736,000	13,500	0	670,000	75,000	736,000	736,000	758,500	22,500
Ecumenical Support										
80-8803-800100-1	Salary	218,354	166,000	0	0	0	218,354	218,354	166,000	(52,354)
80-8803-800200-1	Benefits	63,835	54,504	0	0	0	63,835	63,835	54,504	(9,331)
80-8803-812100-1	Travel	5,000	403	0	0	0	5,000	5,000	403	(4,597)
80-8803-812100-2	Travel	0	0	0	8,045	0	0	0	8,045	8,045
80-8803-812204-1	TRAVEL- Director Ecumenica	25,000	24,335	0	0	0	25,000	25,000	24,335	(665)
80-8803-812204-2	TRAVEL- Director Ecumenica	0	0	0	19,254	0	0	0	19,254	19,254
80-8803-830100-1	Postage	250	346	0	0	0	250	250	346	96
80-8803-830200-1	Stationery	500	0	0	0	0	500	500	0	(500)
80-8803-841719-1	Ecumenical Expense	50,000	20,206	0	0	0	50,000	50,000	20,206	(29,794)
80-8803-841719-2	Ecumenical Expense	0	0	0	9,477	0	0	0	9,477	9,477
Total Ecumenical Support		362,939	265,794	0	36,776	0	362,939	362,939	302,571	(60,368)
Total Ecclesial & Ecumenical Ministries		1,098,939	279,294	0	706,776	75,000	1,098,939	1,098,939	1,061,071	(37,868)
Mid Council Ministries										
Constitutional Interpretation										
80-8815-800100-1	Salary	217,236	181,362	0	0	0	217,236	217,236	181,362	(35,874)
80-8815-800200-1	Benefits	99,329	76,430	0	0	0	99,329	99,329	76,430	(22,899)
80-8815-812100-1	Travel	0	1,209	0	0	0	0	0	1,209	1,209
80-8815-812205-1	TRAVEL- Assoc. Dir Constitu	8,000	3,725	0	0	0	8,000	8,000	3,725	(4,275)
80-8815-812206-1	TRAVEL- Manager Judicial Pr	8,000	4,532	0	0	0	8,000	8,000	4,532	(3,468)
80-8815-830100-1	Postage	250	330	0	0	0	250	250	330	80

Presbyterian Church (USA)

Statement of Activities for Per Capita

The Year Ended December 31, 2023 - Preliminary

		UNDESIGNATED		DESIGNATED		RESTRICT	ANNUAL	GRAND TOTAL		
		YTD Budget	YTD Actual	YTD Budget	YTD Actuals	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actuals	Variance
80-8815-830200-1	Stationery	500	223	0	0	0	500	500	223	(277)
80-8815-841000-1	Program Costs	10,000	76	0	0	0	10,000	10,000	76	(9,924)
Total Constitutional Interpretation		343,315	267,886	0	0	0	343,315	343,315	267,886	(75,429)
Ordered Ministries & Certification										
80-8810-800100-1	Salary	609,942	687,546	0	0	0	609,942	609,942	687,546	77,604
80-8810-800103-1	Overtime	1,000	0	0	0	0	1,000	1,000	0	(1,000)
80-8810-800200-1	Benefits	245,691	255,473	0	0	0	245,691	245,691	255,473	9,782
80-8810-812100-1	Travel	2,000	4,838	0	0	0	2,000	2,000	4,838	2,838
80-8810-812207-1	TRAVEL- Director Mid-Coun	6,000	10,537	0	0	0	6,000	6,000	10,537	4,537
80-8810-812208-1	TRAVEL- Manager Prepartaio	9,000	6,003	0	0	0	9,000	9,000	6,003	(2,997)
80-8810-812209-1	TRAVEL- Manager of Advoca	6,000	5,237	0	0	0	6,000	6,000	5,237	(763)
80-8810-812210-1	TRAVEL- Manager Misistry E	9,000	7,355	0	0	0	9,000	9,000	7,355	(1,645)
80-8810-812211-1	TRAVEL- Manager of Call Pr	9,000	14,003	0	0	0	9,000	9,000	14,003	5,003
80-8810-812212-1	TRAVEL- Coordinator Office	2,500	1,889	0	0	0	2,500	2,500	1,889	(611)
80-8810-822100-1	Meeting Expense	32,716	0	0	0	0	32,716	32,716	0	(32,716)
80-8810-830100-1	Postage	700	214	0	0	0	700	700	214	(486)
80-8810-830200-1	Stationery	500	0	0	0	0	500	500	0	(500)
80-8810-840200-1	Communication	2,500	2,741	0	0	0	2,500	2,500	2,741	241
80-8810-840642-1	Program Proj	17,875	19,235	0	0	0	17,875	17,875	19,235	1,360
80-8810-840648-1	Project Manager Budger	16,000	0	0	0	0	16,000	16,000	0	(16,000)
80-8810-841700-1	General Assembly Nomm Com	0	1,052	0	0	0	0	0	1,052	1,052
80-8810-845100-1	Moderators Conferences	37,500	40,055	0	0	0	37,500	37,500	40,055	2,555
Total Ordered Ministries & Certification		1,007,924	1,056,179	0	0	0	1,007,924	1,007,924	1,056,179	48,255
Ordination										
80-8810-822100-2	Meeting Expense	0	0	45,784	51,406	0	45,784	45,784	51,406	5,622
80-8810-831217-2	Software Fees	0	0	15,000	21,143	0	15,000	15,000	21,143	6,143
80-8810-839060-2	Credit Card Discounts	0	0	1,616	1,687	0	1,616	1,616	1,687	71
80-8810-839061-2	Ordination Exam Refunds	0	0	0	1,160	0	0	0	1,160	1,160
80-8810-842462-2	Training	0	0	2,000	4,223	0	2,000	2,000	4,223	2,223
Total Ordination		0	0	64,400	79,618	0	64,400	64,400	79,618	15,218

Presbyterian Church (USA)

Statement of Activities for Per Capita

The Year Ended December 31, 2023 - Preliminary

		UNDESIGNATED		DESIGNATED		RESTRICT	ANNUAL	GRAND TOTAL		
		YTD Budget	YTD Actual	YTD Budget	YTD Actuals	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actuals	Variance
<i>Mid Council Relations</i>										
80-8832-800100-1	Salary	382,044	313,386	0	0	0	382,044	382,044	313,386	(68,658)
80-8832-800200-1	Benefits	136,161	130,820	0	0	0	136,161	136,161	130,820	(5,341)
80-8832-812100-1	Travel	5,000	7,232	0	0	0	5,000	5,000	7,232	2,232
80-8832-812213-1	TRAVEL- Associate for Mid-C	15,000	3,724	0	0	0	15,000	15,000	3,724	(11,276)
80-8832-812214-1	TRAVEL- Manager Equity an	10,000	0	0	0	0	10,000	10,000	0	(10,000)
80-8832-812215-1	TRAVEL- Manager Korean-S	10,000	6,007	0	0	0	10,000	10,000	6,007	(3,993)
80-8832-812216-1	TRAVEL- GANC Coordinato	5,000	10,868	0	0	0	5,000	5,000	10,868	5,868
80-8832-812217-1	TRAVEL- Manager of Denom	5,000	1,488	0	0	0	5,000	5,000	1,488	(3,512)
80-8832-830100-1	Postage	250	890	0	0	0	250	250	890	640
80-8832-830200-1	Stationery	500	0	0	0	0	500	500	0	(500)
80-8832-841000-1	Program Costs	17,000	0	0	0	0	17,000	17,000	0	(17,000)
80-8832-841100-1	Mid Council Training	35,000	46,758	0	0	0	35,000	35,000	46,758	11,758
80-8832-841540-1	Moderator's Conference	6,000	5,548	0	0	0	6,000	6,000	5,548	(452)
Total Mid Council Relations		626,955	526,720	0	0	0	626,955	626,955	526,720	(100,235)
Total Mid Council Ministries		1,978,194	1,850,785	64,400	79,618	0	2,042,594	2,042,594	1,930,403	(112,191)
<i>Office of the Stated Clerk</i>										
<i>Administration</i>										
80-8799-800100-1	Salary	351,104	985,570	0	0	0	351,104	351,104	985,570	634,466
80-8799-800100-2	Salary	0	0	820,000	0	0	820,000	820,000	0	(820,000)
80-8799-800200-1	Benefits	369,665	372,519	0	0	0	369,665	369,665	372,519	2,854
80-8799-812100-1	Travel-Stated Clerk	5,000	34,561	0	0	0	5,000	5,000	34,561	29,561
80-8799-812218-1	TRAVEL - STATED CLERK	25,000	27,822	0	0	0	25,000	25,000	27,822	2,822
80-8799-812219-1	TRAVEL- Deputy Stated Cler	10,000	32,332	0	0	0	10,000	10,000	32,332	22,332
80-8799-812220-1	TRAVEL- Associate Director	5,000	4,537	0	0	0	5,000	5,000	4,537	(463)
80-8799-812221-1	TRAVEL- Associate Director	5,000	1,931	0	0	0	5,000	5,000	1,931	(3,069)
80-8799-812222-1	TRAVEL- Manager Meeting S	12,000	13,606	0	0	0	12,000	12,000	13,606	1,606
80-8799-812223-1	TRAVEL- Manager GA Busin	5,000	8,960	0	0	0	5,000	5,000	8,960	3,960
80-8799-812224-1	TRAVEL- Program Assistant	2,000	14,012	0	0	0	2,000	2,000	14,012	12,012
80-8799-830551-1	Emerging Developments	10,000	457	0	0	0	10,000	10,000	457	(9,543)

Presbyterian Church (USA)

Statement of Activities for Per Capita

The Year Ended December 31, 2023 - Preliminary

	UNDESIGNATED		DESIGNATED		RESTRICT	ANNUAL	GRAND TOTAL			
	YTD Budget	YTD Actual	YTD Budget	YTD Actuals	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actuals	Variance	
Total Administration	799,769	1,496,308	820,000	0	0	1,619,769	1,619,769	1,496,308	(123,461)	
Human Resources										
80-8799-800755-1	Moving Expense	20,000	0	0	0	20,000	20,000	0	(20,000)	
80-8799-830826-1	Dependent Care	10,000	0	0	0	10,000	10,000	0	(10,000)	
80-8799-836160-1	Recruitment Costs	0	305	0	0	0	0	305	305	
80-8799-836169-1	Staff Events	3,000	25,749	0	0	3,000	3,000	25,749	22,749	
80-8799-836170-1	Staff Development	30,000	1,407	0	0	30,000	30,000	1,407	(28,593)	
80-8799-836171-1	Staff Retreat	27,000	7,314	0	0	27,000	27,000	7,314	(19,686)	
80-8799-839999-1	Miscellaneous Expense	2,000	10,900	0	0	2,000	2,000	10,900	8,900	
80-8799-848045-1	Summer Events	50,000	29,260	0	0	50,000	50,000	29,260	(20,740)	
Total Human Resources		142,000	74,934	0	0	142,000	142,000	74,934	(67,066)	
Moderator										
80-8800-822200-1	Mod Tvl - Jan through June	7,250	3,897	0	0	7,250	7,250	3,897	(3,353)	
80-8800-822201-1	Mod Tvl - July through Dec	14,500	23,377	0	0	14,500	14,500	23,377	8,877	
80-8800-822202-1	Mod Spouse Tvl - Jan through	950	0	0	0	950	950	0	(950)	
80-8800-822203-1	Mod Spouse Tvl - July throug	950	950	0	0	950	950	950	0	
80-8800-830501-1	Telephone and Mailings - July	500	36	0	0	500	500	36	(464)	
80-8800-830502-1	Telephone and Mailings - Janu	500	0	0	0	500	500	0	(500)	
80-8800-839992-1	Moderator - Miscellaneous Jan	500	76	0	0	500	500	76	(424)	
80-8800-839993-1	Moderator - Miscellaneous Jul	500	0	0	0	500	500	0	(500)	
80-8800-841443-1	Emp Reimb Jul-Dec	9,500	2,250	0	0	9,500	9,500	2,250	(7,250)	
80-8800-841543-1	Emp Reimb Jan-June	9,500	0	0	0	9,500	9,500	0	(9,500)	
Total Moderator		44,650	30,585	0	0	44,650	44,650	30,585	(14,065)	
Common Office Expenses										
80-8799-830100-1	Postage	2,000	1,914	0	0	2,000	2,000	1,914	(86)	
80-8799-830200-1	Printing and Duplicating	1,500	1,133	0	0	1,500	1,500	1,133	(367)	
80-8799-830400-1	Office Supplies	6,000	9,531	0	0	6,000	6,000	9,531	3,531	
80-8799-830500-1	Telephone	0	32,154	0	0	0	0	32,154	32,154	
80-8799-830504-1	Cellphones	30,000	0	0	0	30,000	30,000	0	(30,000)	

Presbyterian Church (USA)

Statement of Activities for Per Capita

The Year Ended December 31, 2023 - Preliminary

		UNDESIGNATED		DESIGNATED		RESTRICT	ANNUAL	GRAND TOTAL		
		YTD Budget	YTD Actual	YTD Budget	YTD Actuals	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actuals	Variance
80-8799-830710-1	Equipment - Office Machines	500	0	0	0	0	500	500	0	(500)
	Total Common Office Expenses	40,000	44,732	0	0	0	40,000	40,000	44,732	4,732
New Initiatives										
80-8799-840351-1	Program - Hands & Feet	25,000	0	0	0	0	25,000	25,000	0	(25,000)
80-8799-840353-1	FD Project X	100,000	0	0	0	0	100,000	100,000	0	(100,000)
	Total New Initiatives	125,000	0	0	0	0	125,000	125,000	0	(125,000)
Communications										
80-8842-800100-1	Salary	306,929	275,993	0	0	0	306,929	306,929	275,993	(30,936)
80-8842-800200-1	Benefits	111,841	123,982	0	0	0	111,841	111,841	123,982	12,141
80-8842-812100-1	Travel	2,000	3,523	0	0	0	2,000	2,000	3,523	1,523
80-8842-812225-1	TRAVEL- Director of Commu	15,000	7,916	0	0	0	15,000	15,000	7,916	(7,084)
80-8842-812226-1	TRAVEL- Manager of Design	15,000	12,979	0	0	0	15,000	15,000	12,979	(2,021)
80-8842-830100-1	Postage	250	0	0	0	0	250	250	0	(250)
80-8842-830200-1	Stationery	500	0	0	0	0	500	500	0	(500)
80-8842-830627-1	Maintenance of Equip-AS400	1,500	0	0	0	0	1,500	1,500	0	(1,500)
80-8842-830635-1	Technology - Software	5,500	15,838	0	0	0	5,500	5,500	15,838	10,338
80-8842-830640-1	Technology - Hardware	10,000	2,314	0	0	0	10,000	10,000	2,314	(7,686)
80-8842-831605-1	Contract Programming	85,000	0	0	0	0	85,000	85,000	0	(85,000)
	Total Communications	553,520	442,546	0	0	0	553,520	553,520	442,546	(110,974)
Designated										
80-8799-701000-2	Cost of Sales	0	0	600	268	0	600	600	268	(332)
80-8799-701002-2	PPC SHIPPING CHARGES	0	0	3,000	(6,582)	0	3,000	3,000	(6,582)	(9,582)
80-8799-830770-2	Internet	0	0	0	769	0	0	0	769	769
80-8799-839060-2	Credit Card Discounts	0	0	8,500	6,150	0	8,500	8,500	6,150	(2,350)
80-8799-841292-2	PC Bix Contract Expense	0	0	0	125,382	0	0	0	125,382	125,382
80-8799-841559-2	Statistics Forms	0	0	900	781	0	900	900	781	(119)
80-8799-841912-2	Technology Upgrades	0	0	80,000	62,784	0	80,000	80,000	62,784	(17,216)
80-8799-846612-2	Book Of Order	0	0	4,000	1,500	0	4,000	4,000	1,500	(2,500)
	Total Designated	0	0	97,000	191,052	0	97,000	97,000	191,052	94,052

Presbyterian Church (USA)

Statement of Activities for Per Capita

The Year Ended December 31, 2023 - Preliminary

	UNDESIGNATED		DESIGNATED		RESTRICT	ANNUAL	GRAND TOTAL			
	YTD Budget	YTD Actual	YTD Budget	YTD Actuals	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actuals	Variance	
Total Office of the Stated Clerk	1,704,939	2,089,106	917,000	191,052	0	2,621,939	2,621,939	2,280,157	(341,782)	
Other OGA and Depreciation Expense										
80-8799-839951-1	Replacement Reserve	325,000	0	0	0	325,000	325,000	0	(325,000)	
80-8799-839955-2	Depreciation	0	0	0	216,369	0	0	216,369	216,369	
Total Other OGA and Depreciation Expense										
		325,000	0	0	216,369	0	325,000	325,000	216,369	(108,631)
Uncollectible Apportionments										
80-8829-839965-1	Uncollectible Apportionment	1,186,226	1,553,958	0	0	0	1,186,226	1,186,226	1,553,958	367,732
Total Uncollectible Apportionments										
		1,186,226	1,553,958	0	0	0	1,186,226	1,186,226	1,553,958	367,732
Committed for Subsequent Assemblies										
80-8829-839980-1	Subsequent GA's	1,448,693	0	0	0	0	1,448,693	1,448,693	0	(1,448,693)
Total Committed for Subsequent Assemblies										
		1,448,693	0	0	0	0	1,448,693	1,448,693	0	(1,448,693)
Total Expenses										
		10,138,924	8,135,238	981,400	1,193,816	75,000	11,120,324	11,120,324	9,404,053	(1,716,271)
Change in net assets before transfers										
		(1,277,554)	991,398	(820,000)	(1,010,702)	(75,000)	(2,097,554)	(2,097,554)	(94,304)	(2,003,250)
ECO & Other (Transfers)										
ECO & Other (Transfers)										
80-1040-910004-3	Transfer - Bequest	0	0	0	0	(72,156)	0	0	(72,156)	(72,156)
80-1040-910015-3	Transfer - Extra Commitment	0	0	0	0	(2,844)	0	0	(2,844)	(2,844)
80-8799-910080-1	Transfer - Per Capita GA	0	1,587,377	0	0	0	0	1,587,377	1,587,377	
80-8799-910080-2	Transfer - Per Capita GA	0	0	0	(1,587,377)	0	0	(1,587,377)	(1,587,377)	
80-8799-919005-2	Transfer - Unrestricted Reserv	0	0	0	(750,000)	0	0	(750,000)	(750,000)	
80-8799-947500-1	Adjustment - Plant Fund Purch	0	398,912	0	0	0	0	398,912	398,912	
80-8799-947500-2	Adjustment - Plant Fund Purch	0	0	0	(329,820)	0	0	(329,820)	(329,820)	
Total ECO & Other (Transfers)										
		0	(1,986,289)	0	2,667,197	75,000	0	0	755,908	755,908
Total ECO & Other (Transfers)										
		0	(1,986,289)	0	2,667,197	75,000	0	0	755,908	755,908

Presbyterian Church (USA)
Statement of Activities for Per Capita
 The Year Ended December 31, 2023 - Preliminary

	UNDESIGNATED		DESIGNATED		RESTRICT	ANNUAL	GRAND TOTAL		
	YTD Budget	YTD Actual	YTD Budget	YTD Actuals	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actuals	Variance
Change in net assets	(1,277,554)	(994,892)	(820,000)	1,656,495	0	(2,097,554)	(2,097,554)	661,603	(2,759,157)

Presbyterian Church (USA)
PHS Statement of Activities and Changes in Net Assets
The Year Ended December 31, 2023 - Preliminary

	UNDESIGNATED		DESIGNATED		RESTRICT	ANNUAL	GRAND TOTAL		
	YTD Budget	YTD Actual	YTD Budget	YTD Actual	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actual	YTD Variance
82 - Philadelphia Historical Society									
Revenue, Gains, and Other Support									
Contributions	355,000	223,815	0	(27,429)	326,668	355,000	355,000	523,055	(168,055)
Sales of Resources and Services	38,350	49,544	0	(1,000)	0	38,350	38,350	48,544	(10,194)
Investment Return	103,624	374,263	9,383	0	102,422	132,786	132,786	476,686	(343,900)
Other	5,000	14,483	0	0	0	5,000	5,000	14,483	(9,483)
Total Revenue, gains, and other support	501,974	662,106	9,383	(28,429)	429,091	531,136	531,136	1,062,767	(531,631)
Expenses									
Public Services	3,500	473	0	0	0	3,500	3,500	473	3,027
Journal	27,831	26,341	0	0	0	27,831	27,831	26,341	1,490
Technical Services	85,647	40,607	0	0	0	85,647	85,647	40,607	45,040
Digital Services	12,800	11,162	0	0	0	12,800	12,800	11,162	1,638
Conservation	9,690	10,286	0	0	0	9,690	9,690	10,286	(596)
Administration	2,300	1,554	0	0	0	2,300	2,300	1,554	746
Maintenance Building and Grounds	12,400	6,909	0	0	0	12,400	12,400	6,909	5,491
Development	228,772	250,245	0	0	758	228,772	228,772	251,003	(22,231)
Communications	56,027	9,998	0	0	73,376	56,027	56,027	83,374	(27,347)
Interest Expense	0	7,113	0	0	0	0	0	7,113	(7,113)
Depreciation	0	0	84,802	97,119	0	84,802	84,802	97,119	(12,317)
Total Expenses	438,967	364,686	84,802	97,119	74,134	523,769	523,769	535,939	(12,170)
ECO Support & Other Adjustments									
ECO Support (Transfers)	0	0	0	69,092	0	0	0	69,092	(69,092)
Classification Adjustment	0	(17,749)	0	28,429	(4,601)	0	0	6,079	(6,079)
Total ECO Support & Other Adjustments	0	(17,749)	0	97,522	(4,601)	0	0	75,172	(75,172)
Change in net assets	63,007	279,671	(75,419)	(28,026)	350,356	7,367	7,367	602,001	(594,634)

Presbyterian Church (USA)
PHS Statement of Activities and Changes in Net Assets
The Year Ended December 31, 2023 - Preliminary

		UNDESIGNATED		DESIGNATED		RESTRICT	ANNUAL	GRAND TOTAL		
		YTD Budget	YTD Actual	YTD Budget	YTD Actual	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actual	YTD Variance
82 - Philadelphia Historical Society										
Revenue, Gains, and Other Support										
Contributions										
Gifts, Bequests and Grants										
82-8871-604550-1	Capital Campaign Contributions Rev	75,000	0	0	0	0	75,000	75,000	0	75,000
82-8871-604550-3	Capital Campaign Contributions Rev	0	0	0	0	113,260	0	0	113,260	(113,260)
82-8871-605010-1	Contributions	0	21,870	0	0	0	0	0	21,870	(21,870)
82-8871-605010-2	Contributions	0	0	0	(27,429)	0	0	0	(27,429)	27,429
82-8871-605010-3	Contributions	0	0	0	0	15,170	0	0	15,170	(15,170)
82-8871-605014-1	Congregational Support	20,000	22,398	0	0	0	20,000	20,000	22,398	(2,398)
82-8871-605015-1	Individual Giving	185,000	150,310	0	0	0	185,000	185,000	150,310	34,690
82-8871-605025-1	Institutional Support From Plant fun	75,000	29,237	0	0	0	75,000	75,000	29,237	45,763
82-8865-603164-3	NEH Grant Funds	0	0	0	0	69,194	0	0	69,194	(69,194)
82-8871-607300-3	Add'l Forms of Giving	0	0	0	0	129,045	0	0	129,045	(129,045)
	Total Gifts, Bequests and Grants	355,000	223,815	0	(27,429)	326,668	355,000	355,000	523,055	(168,055)
	Total Contributions	355,000	223,815	0	(27,429)	326,668	355,000	355,000	523,055	(168,055)
Sales of Resources and Services										
82-8869-670520-1	Rental Income	3,000	0	0	0	0	3,000	3,000	0	3,000
82-8871-670790-1	Phila - Publications	200	0	0	0	0	200	200	0	200
82-8871-670795-1	Phila - Sales of Journal	10,000	9,159	0	0	0	10,000	10,000	9,159	841
82-8871-670800-1	Phila - Microfilming	22,000	36,352	0	0	0	22,000	22,000	36,352	(14,352)
82-8871-670800-2	Phila - Microfilming	0	0	0	(1,000)	0	0	0	(1,000)	1,000
82-8871-670805-1	Phila - Photocopies	200	295	0	0	0	200	200	295	(95)
82-8871-670807-1	Education Verification	350	0	0	0	0	350	350	0	350
82-8871-670808-1	Bio Sketches	600	405	0	0	0	600	600	405	195
82-8871-670815-1	Phila - Misc resources sales	1,000	2,433	0	0	0	1,000	1,000	2,433	(1,433)
82-8871-670821-1	Genealogy Research	1,000	900	0	0	0	1,000	1,000	900	100
	Total Sales of Resources and Services	38,350	49,544	0	(1,000)	0	38,350	38,350	48,544	(10,194)
Investment Return										

Presbyterian Church (USA)

PHS Statement of Activities and Changes in Net Assets

The Year Ended December 31, 2023 - Preliminary

	UNDESIGNATED		DESIGNATED		RESTRICT	ANNUAL	GRAND TOTAL			
	YTD Budget	YTD Actual	YTD Budget	YTD Actual	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actual	YTD Variance	
Income from Endow Fds Held by Fdn										
82-8871-615015-1	Other - Interest	0	109,550	0	0	0	0	109,550	(109,550)	
82-8871-615015-3	Other - Interest	0	0	0	0	10,034	0	10,034	(10,034)	
82-8871-615016-2	Inv Income Deposit - Smylie Fund	0	0	6,250	0	0	6,250	6,250	0	6,250
82-8871-615017-1	Inv Income Deposit - Inv Inc Undes	800	1,791	0	0	0	800	800	1,791	(991)
82-8871-615018-1	Inv Income Deposit - Savage Fund	179	0	0	0	0	179	179	0	179
82-8871-615021-1	Inv Inc Deposit - Ballister	179	0	0	0	0	179	179	0	179
82-8871-615022-1	Inv Income Deposit - Dunlap	37,754	0	0	0	0	37,754	37,754	0	37,754
82-8871-615023-1	Inv Income Deposit - Miller	2,809	0	0	0	0	2,809	2,809	0	2,809
82-8871-615024-1	Inv Income Deposit	36,015	0	0	0	0	36,015	36,015	0	36,015
82-8871-615025-1	Inv Income Deposit - Atkins	551	0	0	0	0	551	551	0	551
82-8871-615026-1	Inv Income Deposit - Heritage	20,786	0	0	0	0	20,786	20,786	0	20,786
82-8871-615027-2	Inv Income Deposit - Jenkins	0	0	3,133	0	0	3,133	3,133	0	3,133
82-8871-615028-1	Inv Income Deposit - Preservation	1,180	(25)	0	0	0	1,180	1,180	(25)	1,205
82-8871-615038-1	Inv. Inc Deposit - FDN Distrib'n	2,771	2,018	0	0	0	2,771	2,771	2,018	753
82-1040-613115-3	FMS - Interest	0	0	0	0	(6,686)	0	0	(6,686)	6,686
82-1042-613115-3	FMS - Interest	0	0	0	0	36,051	19,779	19,779	36,051	(16,272)
Total Income from Endow Fds Held by Fdn										
		103,024	113,334	9,383	0	39,399	132,186	132,186	152,733	(20,547)
Income on Investments										
82-8871-622015-1	PNC - Interest	600	3,634	0	0	0	600	600	3,634	(3,034)
82-8871-622060-1	PNC - Fees	0	(55)	0	0	0	0	0	(55)	55
Total Income on Investments										
		600	3,579	0	0	0	600	600	3,579	(2,979)
Realized & Unrealized Gain(Loss)										
82-1040-643115-3	Fms-Unrealized GAIN/(Loss)	0	0	0	0	31,306	0	0	31,306	(31,306)
82-1042-641084-3	FMS-SPENDING FORMULA PLA	0	0	0	0	8,780	0	0	8,780	(8,780)
82-1042-643115-3	Fms-Unrealized GAIN/(Loss)	0	0	0	0	9,952	0	0	9,952	(9,952)
82-8871-642025-1	IMS - Realized Gain/(Loss)	0	8,909	0	0	0	0	0	8,909	(8,909)
82-8871-642025-3	IMS - Realized Gain/(Loss)	0	0	0	0	295	0	0	295	(295)
82-8871-645030-1	Other - Unrealized Gain/(Loss)	0	247,812	0	0	0	0	0	247,812	(247,812)
82-8871-645030-3	Other - Unrealized Gain/(Loss)	0	0	0	0	20,941	0	0	20,941	(20,941)

Presbyterian Church (USA)

PHS Statement of Activities and Changes in Net Assets

The Year Ended December 31, 2023 - Preliminary

	UNDESIGNATED		DESIGNATED		RESTRICT	ANNUAL	GRAND TOTAL		
	YTD Budget	YTD Actual	YTD Budget	YTD Actual	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actual	YTD Variance
Total Expenses	438,967	364,686	84,802	97,119	74,134	523,769	523,769	535,939	(12,170)
ECO Support & Other Adjustments									
ECO Support (Transfers)									
82-8873-947500-2 Adjustment - Plant Fund Purchases	0	0	0	(69,092)	0	0	0	(69,092)	69,092
Total ECO Support (Transfers)	0	0	0	69,092	0	0	0	69,092	(69,092)
Classification Adjustment									
82-8871-947022-2 Net Asset Reconciliation 2022	0	0	0	(28,429)	0	0	0	(28,429)	28,429
82-8871-947022-3 Net Asset Reconciliation 2022	0	0	0	0	22,350	0	0	22,350	(22,350)
82-8871-947023-1 Net Asset Reconciliation Project 202	0	17,749	0	0	0	0	0	17,749	(17,749)
82-8871-947023-3 Net Asset Reconciliation Project 202	0	0	0	0	(17,749)	0	0	(17,749)	17,749
Total Classification Adjustment	0	(17,749)	0	28,429	(4,601)	0	0	6,079	(6,079)
Total ECO Support & Other Adjustments	0	(17,749)	0	97,522	(4,601)	0	0	75,172	(75,172)
Change in net assets	63,007	279,671	(75,419)	(28,026)	350,356	7,367	7,367	602,001	(594,634)